4/1984 S3265 a(1) A

STATE OF LOUISIANA

General Purpose Financial Report For The Fiscal Year Ended June 30, 1983

DIVISION OF ADMINISTRATION
E. L. HENRY
COMMISSIONER
BATON ROUGE, LOUISIANA

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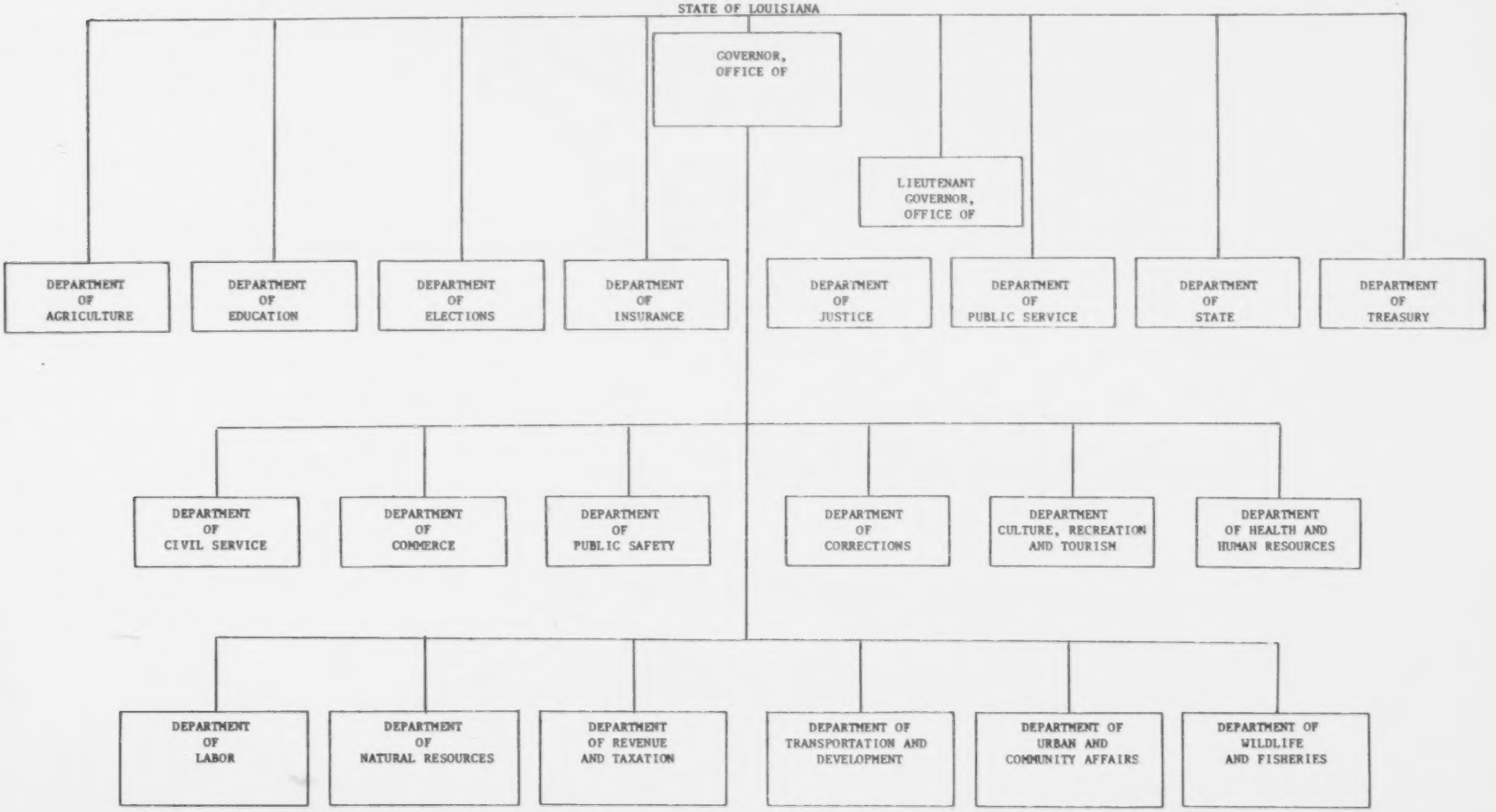
STATE OF LOUISIANA

State of Louisiana
Annual Financial Report
June 30, 1983

Prepared By
Division of Administration
E.L. Henry
Commissioner

I. EXECUTIVE DEPARTMENTS IN THE REORGANIZATION ACT

The Executive Reorganization Act (Title 36 of the Louisiana Revised Statutes) designates the departments diagrammed below as the departments of the executive branch of state government. The departments headed by statewide elected officials are specifically provided for in the Reorganization Act.



The Reorganization Act specifically states that in no instance does it grant any new authority or expand the existing authority of any official or agency to regulate the activities of any person or business enterprise or regulate or interfere with the right to property, unless such authority existed on the effective date of the Act in an official or agency and the powers and duties of said official or agency were transferred to or merged into an official or agency established in the Act.

STATE OF LOUISIANA
ANNUAL FINANCIAL REPORT
YEAR ENDED JUNE 30, 1983

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State of Louisiana

DIVISION OF ADMINISTRATION

STATE ACCOUNTING OFFICE

291-1188

DAVID C. TREEN
GOVERNOR

E. L. HENRY
COMMISSIONER
OF ADMINISTRATION

WILLARD A. FAVRE
STATE EXECUTIVE FISCAL
PROGRAM DIRECTOR

ACCOUNTING SERVICES
291-0690

FISCAL SECTION
292-6180

UNIFORM PAYROLL
292-8500

March 5, 1984

The Honorable David C. Treen
Governor of Louisiana

Dear Governor Treen:

The Annual Financial Report of the State of Louisiana, for the fiscal year ended June 30, 1983 is submitted herewith. This report was prepared by the Division of Administration, State Accounting Office. Responsibility for both the accuracy of the presented data and the completeness and fairness of presentation, including all disclosure rests with the State. We believe the data, as presented, is accurate in all material respects with the exception of General Fixed Asset Group of Accounts; that it is presented in a manner designed to fairly set forth the financial position and result of operations of the State as measured by the financial activity of its various funds; and that all disclosures necessary to enable the reader to gain a maximum understanding of the State's financial affairs have been included.

FINANCIAL SYSTEM AND BUDGETARY CONTROL

The financial statements contained in this report have been prepared in accordance with generally accepted accounting principles.

We believe that the State's internal accounting controls adequately safeguard assets and provide reasonable assurance of proper recording of financial transactions.

Final financial control is exercised under the budgetary system. Statements are presented both in conformance with generally accepted accounting principles and legal compliance. The State recognizes the difficulty and complexity involved in maintaining a dual reporting system and is attempting to bring budgetary practices into conformity with generally accepted accounting procedures.

During fiscal year 1982-83, the state experienced several changes in accounting principles. The state moved to reflect major revenue sources from a cash basis to a modified accrual basis of accounting and concurrently moved to report program expenditures previously reported on a cash basis to a modified accrual basis in accordance with generally accepted accounting principles.

Budgetary control is maintained by a detailed appropriation process including the usage of the encumbrance method of accounting. Open encumbrances at June 30, 1983 are reported as reservations of fund balance.

THE REPORTING ENTITY AND ITS SERVICES

The financial statements include the various departments, agencies, and other organizational units governed by the Legislature and/or constitutional officers of the State of Louisiana using the evaluative criteria established in the National Council on Governmental Accounting Statement 3 "Defining the Reporting Entity".

The State provides a full range of services contemplated by statute or character including public safety, highways, health and social services, culture-recreation, education, public improvements, planning and general administrative services.

Total financial resources for Fiscal Year 1983 are $7,175,369,857 as compared to $6,491,646,785 for the previous year representing an increase of $683,723,072 or 10.53% over the previous year. A summary of resource increase (or decrease) is as follows:

Revenues:	Amount	Percent of Total
Intergovernmental receipts	$ 268,788,931	39.31%
Taxes	(110,891,013)	(16.21%)
Use of Money and Property	(189,856,406)	(27.77%)
Licenses, Permits and Fees	8,690,598	1.27%
Sales of Commodities and Services	(13,291,379)	(1.94%)
Other Receipts	670,147,553	98.01%
Total Revenue	$ 633,588,284	92.67%
Other Sources:		
Sale of Bonds	42,500,000	6.21%
Interagency Receipts	7,634,788	1.12%
Total Other Sources	50,134,788	7.33%
Total Increase	$ 683,723,072	100.00%

Total general governmental expenditures and encumbrances for Fiscal Year 1983 are $7,713,721,751 as compared to $6,329,508,583 for the previous year representing an increase of $1,384,213,168 or 21.87% over the previous year. A summary of the expenditures increase (or decrease) by function of Government is as follows:

	Amount	Percent of Total
General Government	55,790,510	4.03%
Culture, Recreation and Tourism	(3,761,746)	(.27%)
Transportation and Development	(98,376,855)	(7.10%)
Public Safety	(8,825,897)	(.64%)
Health and Welfare	169,029,027	12.21%
Corrections	16,364,517	1.18%
Conservation	(3,008,528)	(.22%)
Education	170,695,503	12.33%
Aid to Local Government	(10,916,573)	(.79%)
Other	824,355,107	59.56%
Capital Outlay	92,620,400	6.69%
Debt Service	180,247,703	13.02%
Total Increase	$1,384,213,168	100.00%

The state's financial posture was severely affected by the economic recession during fiscal year 1983 which required budgetary cutbacks and augmentation of the general fund with other undesignated fund balances.

Unreserved fund balances and retained earnings as of June 30, 1983 and 1982 by fund type are as follows:

	1983	1982
General	$180,790,042	$ 544,085,055
Special Purpose	161,638,267	178,636,546
Capital Outlay	13,671,269	71,395,152
Debt Service	15,788	-
Proprietary	332,286,874	320,021,084
Trust - Expendable	38,561,166	34,181,970
Total Unreserved Fund Balances and Retained Earnings	$726,963,406	$ 1,148,319,807

BONDED INDEBTEDNESS AND DEBT ADMINISTRATION

General Obligation Bonds bearing the full faith and credit of the State payable from the Bond Security and Redemption Fund amounts to $2,451,102,000 in principal at June 30, 1983. General obligation bonds bearing the full faith and credit of the State payable from the special taxes and self generated revenues amount to $80,724,000. Total Bonded Indebtedness bearing the full faith and credit of the State at June 30, 1983 amounts to $2,531,826,000.

The State's bonds continue to have the same ratings which they have carried for the past several years. These ratings are as follows:

	Moody's Investor Services	Standards and Poor's
General Obligation Bonds	Aa	AA

CASH MANAGEMENT

The State continued its policy of centralized cash management during fiscal year 1982 - 1983 investing all idle funds in insured time deposits ranging from 30 to 365 days to maturity. The average yield on maturing investments during the year was 12.26% and the amount of interest received was $209,042,333. The State issued a total of $497,190,000 in general obligation bonds in fiscal year 1982-83 under separate series as shown below:

Series	Amount	Term
1982-C	120,910,000	15 years
1983-A	144,915,000	20 years
1983-B	131,515,000	20 years
1983-C	99,850,000	20 years
TOTAL	497,190,000	

CAPITAL PROJECTS

Proceeds of all general obligation bond issues are accounted for in the capital projects fund. Capital project expenditures for fiscal year 1983 totaled $822,914,724.

INDEPENDENT AUDIT

The State's annual financial statement is audited annually by the Louisiana Legislative Auditor's Office and the auditors opinion is included in this report.

ACKNOWLEDGEMENTS

The preparation of this report could not have been accomplished without the services of the entire staff of the State Accounting - Fiscal Reporting Unit. I should also like to express my appreciation for the cooperation given by the various staff officials, department heads and their staffs in the preparation of this report.

Respectfully submitted,

E. L. Henry
Commissioner

ELH/WJK:ash

Financial Section

OFFICE OF
LEGISLATIVE AUDITOR
STATE OF LOUISIANA
BATON ROUGE, LOUISIANA 70804-4397

J. H. BURRIS
LEGISLATIVE AUDITOR

P. O. BOX 44397
TEL. 342-7237

March 23, 1984

Honorable Samuel B. Nunez, Jr., President
and Members of the Senate
Honorable John A. Alario, Jr., Speaker and
Members of the House of Representatives
State of Louisiana

We have examined the combined financial statements of the State of Louisiana for the year ended June 30, 1983, listed in the foregoing table of contents. Except as indicated in the following paragraphs, our examination was made in accordance with generally accepted auditing standards and, accordingly, included such tests of the accounting records and such other auditing procedures as we considered necessary in the circumstances.

Material weaknesses exist in the system of internal controls utilized by the fiscal intermediary in the processing of medical vendor payments for the Office of Public Assistance, Department of Health and Human Resources, whose financial transactions and balances are included in the General Fund. We were unable to extend our auditing procedures to the extent necessary to satisfy ourselves as to the fairness of amounts presented in the financial statements related to the medical vendor payments. Balances associated with the medical vendor payments and Office of Public Assistance represent 13.9 per cent of assets, 63.8 per cent of liabilities, 10.6 per cent of revenues and other financing sources and 15.8 per cent of expenditures and other financing uses of the General Fund.

The accounting records maintained by the Department of Labor - Unemployment Trust Fund relating to the Expendable Trust Fund Type, the accounting records maintained by the Louisiana State Employees' Retirement System relating to the Pension Trust Fund Type and the accounting records maintained by the Office of Telecommunications Management relating to the Internal Service Fund Type were not kept in a manner which would allow for the application of sufficient auditing procedures to the extent necessary to satisfy ourselves as to the fairness of the amounts presented in the financial statements. The financial records for the above agencies constitute the following for the State's financial position at June 30, 1983:

1. The Unemployment Trust Fund comprises 47.9 per cent of total assets, 8.8 per cent of total liabilities, 60.1 per cent of total fund balance, 95.1 per cent of total revenues and other financing sources and 92.3 per cent of total expenditures and other financing uses of the Expendable Trust Fund Type.

2. The Louisiana State Employees' Retirement System comprises 36.7 per cent of total assets, 38.8 per cent of total liabilities, 36.7 per cent of total fund balance, 37.2 per cent of total revenues and 35.8 per cent of total expenditures of the Pension Trust Fund Type.

3. The Office of Telecommunications Management comprises 8.9 per cent of total assets, 7.1 per cent of total liabilities, 12.4 per cent of total fund balance, 17 per cent of total revenues and 13.1 per cent of total expenditures of the Internal Service Fund Type.

The financial transactions and balances of the Louisiana State University Medical Center Restricted Fund are included in the College and University Fund Type. Accounting records of the university do not adequately support the estimated percentage of uncollectible Medical Center Restricted Fund accounts receivable at June 30, 1983. We were unable to satisfy ourselves by appropriate audit tests that amounts presented in the Combined Statement of Changes in Fund Balances related to the Louisiana State University Medical Center Restricted Fund are fairly presented. The Louisiana State University Medical Center Restricted Fund comprises 6.2 per cent of total revenues and other additions and 7.4 per cent of total expenditures and other deductions of the total College and University Restricted Fund.

As discussed in the notes to the financial statements, Note I.B., page 22, the General Fixed Assets Account Group does not include real property belonging to the State of Louisiana and consequently, a material but undeterminable amount of general fixed assets have been excluded from the financial statements.

As discussed in Note I.F., page 23, the Combined Statement of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual-GAAP Basis does not provide for a meaningful budgetary comparison as discussed below:

1. General Fund - The budgetary data presented for the General Fund is presented on a Non-GAAP Basis (encumbrances plus expenditures). The result is a comparison of Non-GAAP budgetary data to actual data which purport to be presented on a basis in accordance with generally accepted accounting principles.

2. Special Purpose Funds - The actual data presented for the Special Purpose Funds includes actual amounts for certain Special Purpose Funds (individual funds) which were not budgeted, whereas the comparative budgetary data includes only budgeted Special Purpose Funds.

3. Capital Projects Funds - The comparative budgetary data for the Capital Projects Funds represents only those capital projects budgeted within the current fiscal year capital outlay appropriation while the actual data includes activity occurring within the current fiscal year (current and prior year expenditures), regardless of the fiscal year in which the funds were originally appropriated.

As discussed in Note I.G., page 24, encumbrances outstanding at year end are reported as a reservation of fund balance. However, liabilities and expenditures in the General Fund and the Capital Projects Funds are understated due to the inclusion of accounts payable as encumbrances. Generally accepted accounting principles (GAAP) require that a distinction be made between encumbrances and accounts payable with accounts payable being treated as a liability and encumbrances as a reservation of fund balance. Accounting procedures in use throughout the various State agencies do not provide for an accurate separation of encumbrances and accounts payable.

As disclosed in Note I.K., page 25, comparative data in the various statements (excluding the South Louisiana Port Commission as discussed in the next paragraph) are not comparable to current year data due to the unavailability of certain prior year financial data. The fiscal year 1982 financial statements did not include the financial statements for the Unemployment Trust Fund, a statement of changes in financial position for the Pension Trust Funds and accrual information for the estimated liability and related receivable, revenues and expenditures for the medical vendor payments. The exclusion of the above mentioned financial statements and information results in the improper presentation of comparative data in all affected statements.

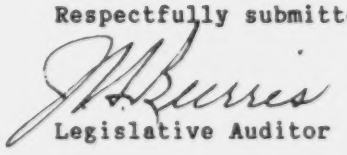
Note I.K. stated that the South Louisiana Port Commission, which is an Enterprise Fund, was determined to be part of the State reporting entity, and fiscal year 1982 comparative data included amounts applicable to South Louisiana Port Commission; however, fiscal year 1983 data does not include the South Louisiana Port Commission. Subsequent to the final preparation of the financial statements, it was determined that South Louisiana Port Commission does not meet the criteria for being included as part of the State reporting entity. The comparative data for the Enterprise Funds is overstated as a result of the inclusion of the South Louisiana Port Commission.

As disclosed in Note I.M., page 27, for the fiscal year ended June 30, 1983, certain changes in accounting principles occurred which required restatement of fiscal year 1982 comparative amounts. This included a change in the accounting entity whereby certain component units of government are included in the financial statements which were previously not included. The changes were made with the intention to more closely conform with generally accepted accounting principles. Although certain component units of government have been included in the financial statements for the first time, there are certain other organizations operating within the State of Louisiana that may be includable in the State reporting entity after applying the criteria of the National Council on Governmental Accounting Statement 3. Management has not reached a consensus as to whether these organizations are component units of the State's reporting entity; therefore, the effect on the financial statements of the State of Louisiana due to the exclusion of such organizations is undeterminable at this time.

As disclosed in Note VIII. 4., page 31, receipts from patients found to be ineligible for medical assistance programs are recorded utilizing the cash basis of accounting. Since the financial statements are not adjusted to reflect the necessary accruals of these ineligible patient fees receivable, the revenues, expenditures and related receivables and payables in the General Fund and the Debt Service Fund Types are improperly accounted for.

As discussed in the preceding paragraphs, inadequate systems of internal control existed or accounting records did not adequately support the financial transactions and balances reported in the financial statements for programs or funds administered by the Department of Health and Human Resources, the Department of Labor, the Louisiana State Employees' Retirement System, and the Office of Telecommunications Management. Because of the materiality of these programs or funds, as discussed in the second and third paragraphs, and the uncertainty as to the fairness of amounts presented in the financial statements related to these programs or funds, and because of the other items discussed in preceding paragraphs, and the uncertainty as to the effect that these other items may have on the fair presentation of the financial statements, we are unable to and do not express an opinion on the financial statements of the State of Louisiana for the year ended June 30, 1983.

Respectfully submitted,



Legislative Auditor

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General Purpose Combined Financial Statements

STATE OF LOUISIANA
COMBINED BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUPS
JUNE 30, 1983

	GOVERNMENTAL FUND TYPES				PROPRIETARY FUND TYPES		FIDUCIARY FUND TYPES	
	General	Special Purpose	Capital Projects	Debt Service	Enterprise	Internal Service	Pension Trust	Nonexpendable Trust
Assets								
Cash and investments	17,514,309.08	211,856,145.09	989,094,474.82	25,570,287.60	62,345,836.00	68,244,048.20	1,515,876.52	896,008.57
Investments	-	-	-	-	-	-	3,157,651,903.55	-
Receivables	23,945,380.74	12,872,903.91	91,232,624.00	335,254,571.07	11,352,121.00	16,697,442.33	108,156,769.90	-
Due from other funds	455,092,256.10	26,290,481.62	23,844,177.65	94,108,614.41	-	3,130,609.18	-	-
Due from federal government	152,714,872.67	-	30,958,758.72	-	-	-	-	-
Notes receivable	-	-	-	-	-	-	-	-
Other receivables	-	-	-	-	-	-	-	-
Deferred charges	-	-	-	-	-	-	-	-
Inventories	35,613,825.37	2,235,537.59	-	-	1,843,111.00	3,018,568.95	-	-
Other assets	1,944,603.65	1,006,152.99	9,770,876.00	-	12,864,380.00	1,039,301.48	-	-
Amount to be provided for annual leave taken	-	-	-	-	-	-	-	-
Amount available in Debt Service and Special Purpose Funds	-	-	-	-	-	-	-	-
Amount to be provided from future employer contributions	-	-	-	-	-	-	-	-
Amount to be provided for retirement from general long term debt from:								
Bond Security and Redemption Fund	-	-	-	-	-	-	-	-
Long Range Highway Fund	-	-	-	-	-	-	-	-
Port Reimbursements	-	-	-	-	-	-	-	-
Port of New Orleans Interest and Bond Fund	-	-	-	-	-	-	-	-
Ports and Levees	-	-	-	-	-	-	-	-
Property, plant and equipment	-	-	-	-	264,872,396.00	5,413,095.68	1,866,960.15	-
Construction in progress	-	-	-	-	66,032,761.00	-	-	-
Total assets	$ 686,825,247.61	$ 254,261,221.20	$ 1,144,900,911.19	$ 454,933,473.08	$ 419,310,605.00	$ 97,543,005.72	$ 3,269,191,510.12	$ 896,008.57
Liabilities:								
Accounts payable	42,747,587.81	2,441,640.92	60,729,610.86	1,180.68	2,340,771.00	5,542,792.03	485,908.92	-
Construction contracts payable - retainage, liens, escrow	-	-	34,783,314.78	-	-	-	-	-
Advances	-	6,022,700.00	-	-	-	1,350,000.00	-	-
Due to federal government	9,678,149.71	-	-	-	-	-	-	-
Annual leave payable	-	-	-	-	-	-	-	-
Notes payable	-	-	-	-	-	-	-	-
Other payables	3,336,983.43	-	-	-	3,758,183.00	-	924,912.24	-
Due to other funds	23,679,457.51	17,430,169.13	56,164,924.66	453,686,917.40	-	-	-	-
Other liabilities	139,854,882.86	981,763.87	825,188.00	-	7,790,397.00	5,937,828.56	-	-
Deferred revenues	-	-	-	-	-	-	16,049.30	-
Due to various agencies and refundable deposits	-	33,032,906.26	-	-	-	-	-	-
General obligation bonds payable	-	-	-	-	-	-	-	-
Matured bonds and interest payable	-	9,789.00	-	500,984.00	541,367.00	-	-	-
Bonds payable	-	-	-	-	90,530,114.00	-	-	-
Estimated liabilities for claims	-	-	-	-	-	50,713,951.92	-	-
Total liabilities	219,297,061.32	59,918,969.18	152,503,038.30	454,189,082.08	104,960,832.00	63,544,572.51	1,426,870.46	-

STATE OF LOUISIANA
COMBINED BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUPS
JUNE 30, 1983

	GOVERNMENTAL FUND TYPES				PROPRIETARY FUND TYPES		FIDUCIARY FUND TYPES	
	General	Special Purpose	Capital Projects	Debt Service	Enterprise	Internal Service	Pension Trust	Nonexpendable Trust
Fund Equity:								
Investment in general fixed assets	-	-	-	-	-	-	-	-
Contributed capital	-	-	6,329,308.00	-	166,627,106.00	551,417.70	-	-
Retained earnings:								
Reserved	-	-	-	-	11,217,415.00	4,843,916.95	-	-
Unreserved	-	-	-	-	136,505,252.00	28,603,098.56	-	-
Fund balances:								
Reserved for advance to revolving working capital funds	7,437,500.00	-	-	-	-	-	-	-
Reserved for debt service	-	25,780,935.94	-	728,603.00	-	-	-	-
Reserved for inventories	35,613,825.37	1,303,539.59	-	-	-	-	-	-
Reserved for highway programs	83,343,226.66	-	-	-	-	-	-	-
Reserved for Hill Burton Programs	56,113.29	-	-	-	-	-	-	-
Reserved for contract encumbrances	8,965,310.57	-	958,123,565.50	-	-	-	-	-
Reserved for pension benefits	-	-	-	-	-	-	3,283,578,666.42	-
Reserved for encumbrances	146,322,168.57	3,031,121.19	-	-	-	-	-	-
Unrealized loss on marketable equity securities	-	-	-	-	-	-	(15,814,026.76)	-
Other reserves	5,000,000.00	2,588,387.81	14,273,730.00	-	-	-	-	-
Unreserved:								
Designated	-	-	-	-	-	-	-	-
Undesignated	180,790,041.83	161,638,267.49	13,671,269.39	15,788.00	-	-	-	896,008.57
Total fund equity	467,528,186.29	194,342,252.02	992,397,872.89	744,391.00	314,349,773.00	33,998,433.21	3,267,764,639.66	896,008.57
Total liabilities and fund equity	$ 686,825,247.61	$ 254,261,221.20	$ 1,144,900,911.19	$ 454,933,473.08	$ 419,310,605.00	$ 97,543,005.72	$ 3,269,191,510.12	$ 896,008.57

The notes to the financial statements are an integral part of this statement.

STATE OF LOUISIANA
COMBINED BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUPS
JUNE 30, 1983

	FIDUCIARY FUND TYPES		ACCOUNT GROUPS		College and University Fund	TOTALS (Memorandum Only)	
	Expendable Trust	Agency	General Fixed Assets	General Long Term Debt		June 30, 1983	June 30, 1982
Assets							
Cash and investments	$ 107,558,582.87	$ 119,698,330.80	$ -	$ -	$ 127,806,149.11	$ 1,732,100,048.66	$ 2,131,187,565.16
Investments	-	-	-	-	-	3,157,651,903.55	2,736,040,385.21
Receivables	100,123,938.66	3,787,861.40	-	-	43,147,768.12	746,571,381.13	632,540,209.19
Due from other funds	3,258,280.25	28,633,954.53	-	-	3,984,212.13	638,342,585.87	434,154,958.04
Due from federal government	-	-	-	-	-	183,673,631.39	64,115,648.36
Notes Receivable	-	-	-	-	37,684,534.24	37,684,534.24	43,963,689.78
Other receivables	-	-	-	-	27,614,600.01	27,614,600.01	14,294,259.36
Deferred Charges	-	-	-	-	3,105,443.12	3,105,443.12	3,099,449.88
Inventories	-	-	-	-	17,902,359.65	60,613,342.46	53,179,272.45
Other assets	-	-	-	-	7,905,912.22	34,531,226.34	20,596,307.13
Amount to be provided for annual leave taken	-	-	-	222,217,438.27	-	222,217,438.27	160,792,198.46
Amount available in Debt Service and Special Purpose funds	-	-	-	25,709,336.94	-	25,709,336.94	2,703,948.00
Amount to be provided from future employer contributions	-	-	-	336,376,392.52	-	336,376,392.52	-
Amount to be provided for retirement from general long term debt from:							
Bond Security and Redemption Fund	-	-	-	2,426,796,984.06	-	2,426,796,984.06	2,194,809,000.00
Long Range Highway Fund	-	-	-	18,156,000.00	-	18,156,000.00	21,585,000.00
Port Reimbursements	-	-	-	20,114,000.00	-	20,114,000.00	21,292,000.00
Port of New Orleans Interest and Bond Fund	-	-	-	42,454,000.00	-	42,454,000.00	44,869,000.00
Ports and levees	-	-	-	19,094,867.00	-	19,094,867.00	17,508,720.00
Property, plant and equipment	-	-	498,455,594.94	-	1,553,191,503.50	2,323,799,550.27	2,078,140,216.30
Construction in progress	-	-	-	-	-	66,032,761.00	54,729,040.00
Total assets	$ 210,940,801.78	$ 152,120,146.73	$ 498,455,594.94	$ 3,110,919,018.79	$ 1,822,342,482.10	$ 12,122,640,026.83	$ 10,729,600,867.32
Liabilities:							
Accounts payable	$ -	$ -	$ -	$ -	$ 25,092,808.90	$ 139,382,301.12	$ 142,929,204.90
Construction contracts payable - retainage, liens, escrow	-	-	-	-	-	34,783,314.78	28,972,783.63
Advances	-	100,000.00	-	-	-	7,472,700.00	1,360,000.00
Due to federal government	-	-	-	336,376,392.52	-	346,054,542.23	1,959,578.98
Annual leave payable	-	-	-	222,217,438.27	-	222,217,438.27	160,792,198.46
Notes payable	-	-	-	-	665,196.46	665,196.46	840,454.91
Other payables	4,196,894.74	-	-	-	-	12,216,973.41	9,252,811.97
Due to other funds	46,129,848.47	41,248,768.81	-	-	-	638,340,085.98	420,131,142.06
Other liabilities	-	-	-	-	54,838,579.79	210,228,640.08	71,394,901.03
Deferred revenues	-	-	-	-	32,899,694.85	32,915,744.15	26,791,640.31
Due to various agencies and refundable deposits	-	110,771,377.92	-	-	-	143,804,284.18	104,770,516.59
General obligation bonds payable	-	-	-	2,532,301,920.00	-	2,532,301,920.00	2,283,689,781.00
Matured bonds and interest payable	-	-	-	-	62,562.17	1,114,702.17	16,949,050.31
Bonds payable	-	-	-	70,023,268.00	140,661,041.44	251,214,423.44	375,746,798.09
Estimated liabilities for claims	-	-	-	-	-	50,713,951.92	42,820,198.10
Total liabilities	50,326,743.21	152,120,146.73	-	3,110,919,018.79	254,719,881.61	4,623,426,216.19	3,688,200,860.34

STATE OF LOUISIANA
COMBINED BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUPS
JUNE 30, 1983

	FIDUCIARY FUND TYPES		ACCOUNT GROUPS		College and University Fund	TOTALS (Memorandum Only)	
	Expendable Trust	Agency	General Fixed Assets	General Long Term Debt		June 30, 1983	June 30, 1982
Fund Equity							
Investment in general fixed assets	$ -	$ -	$ 498,455,594.94	$ -	$ 1,407,755,811.61	$ 1,906,211,406.55	$ 1,597,278,582.99
Contributed capital	-	-	-	-	-	173,507,831.70	157,620,586.00
Retained earnings:							
Reserved	-	-	-	-	-	16,061,331.95	-
Unreserved	-	-	-	-	-	165,108,350.56	168,650,928.06
Fund Balance:							
Reserved for advance to revolving working capital funds	$ -	$ -	$ -	$ -	$ -	$ 7,437,500.00	$ 4,998,500.00
Reserved for debt service	-	-	-	-	17,579,677.72	44,089,216.66	25,907,433.15
Reserved for inventories	-	-	-	-	3,868,672.24	40,786,037.20	38,203,908.91
Reserved for highway programs	-	-	-	-	-	83,343,226.66	64,165,591.58
Reserved for Hill Burton Programs	-	-	-	-	-	56,113.29	1,569,589.38
Reserved for contract encumbrances	-	-	-	-	-	967,088,876.07	955,567,774.87
Reserve for pension benefits	-	-	-	-	-	3,283,578,666.42	-
Reserved for encumbrances	-	-	-	-	6,091,864.18	155,445,153.94	147,826,036.86
Unrealized loss on marketable equity securities	-	-	-	-	-	(15,814,026.76)	-
Other reserves	96,543,626.40	-	-	-	-	118,405,744.21	2,859,788,470.24
Unreserved:							
Designated	25,509,266.67	-	-	-	7,983,742.16	33,493,008.83	77,553,359.23
Undesignated	38,561,165.50	-	-	-	124,842,832.58	520,415,373.36	942,269,245.71
Total fund equity	160,614,058.57	-	498,455,594.94	-	1,568,122,600.49	7,499,213,810.64	7,041,400,006.98
Total liabilities and fund equity	$ 210,940,801.78	$ 152,120,146.73	$ 498,455,594.94	$ 3,110,919,018.79	$ 1,822,342,482.10	$ 12,122,640,026.83	$ 10,729,600,867.32

The notes to the financial statements are an integral part of this statement.

STATE OF LOUISIANA
COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCES - ALL GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS
YEAR ENDED JUNE 30, 1983

	Governmental Fund Types				Fiduciary Fund Types	(Total Memorandum Only)	
	General	Special Purpose	Capital Projects	Debt Service	Expendable Trust	June 30, 1983	June 30, 1982
Revenues:							
Intergovernmental revenues	$ 1,167,935,525.07	$ 198,040.00	$ 184,787,705.25	$ 32,847,844.56	$ 115,528,003.03	$ 1,501,297,117.91	$ 1,243,400,948.07
Taxes	-	24,388,565.21	6,045,812.00	2,873,450,359.88	-	2,903,884,737.09	3,012,556,654.23
Use of money and property	10,573,125.00	69,893,641.59	1,483,292.00	713,217,247.56	5,651,696.05	800,819,002.20	989,468,459.68
Licenses, permits and fees	-	8,646,261.53	-	98,750,783.57	-	107,397,045.10	98,669,897.87
Sales of commodities and services	-	8,805,874.78	-	17,201,644.11	-	26,007,518.89	25,654,336.33
Other receipts	7,486,443.33	10,782,409.73	8,558,442.15	212,198,174.65	262,285,930.60	501,311,400.46	92,942,021.20
State revenues sharing (net)	-	5,561,267.00	-	-	-	5,561,267.00	2,897,158.00
Total revenue	1,185,995,093.40	128,276,059.84	200,875,251.40	3,947,666,054.33	383,465,629.68	5,846,278,088.65	5,465,589,475.38
Expenditures:							
General government	408,009,507.53	-	-	-	-	408,009,507.53	379,197,261.00
Culture, recreation and tourism	20,869,949.23	-	-	-	-	20,869,949.23	23,255,600.00
Transportation and development	291,182,502.52	-	-	-	-	291,182,502.52	372,243,478.00
Public safety	86,230,392.76	-	-	-	-	86,230,392.76	93,736,509.00
Health and welfare	1,712,670,898.72	-	-	-	-	1,712,670,898.72	1,544,833,518.09
Corrections	132,236,113.53	-	-	-	-	132,236,113.53	118,690,434.00
Conservation	41,608,139.82	28,893,074.53	-	-	-	70,501,214.35	71,645,477.36
Education	1,480,407,675.67	-	-	-	-	1,480,407,675.67	1,441,905,644.00
Aid to local government	145,011,839.27	178,809,712.47	-	-	-	323,821,551.74	332,310,176.34
Other	32,885,595.23	45,231,944.56	-	222,703.30	800,445,277.02	878,785,520.11	54,236,138.06
Capital outlay	-	-	822,914,724.43	-	-	822,914,724.43	733,377,699.38
Debt Service:							
Principal retirement	-	4,781,072.50	-	243,076,000.00	-	247,857,072.50	102,236,000.00
Interest	-	1,111,327.40	-	149,914,609.92	-	151,025,937.32	117,867,050.98
Total expenditures	4,351,112,614.28	258,827,131.46	822,914,724.43	393,213,313.22	800,445,277.02	6,626,513,060.41	5,385,534,986.21
Excess of revenues over (under) expenditures	(3,165,117,520.88)	(130,551,071.62)	(622,039,473.03)	3,554,452,741.11	(416,979,647.34)	(780,234,971.76)	80,054,489.17
Other financing sources (uses):							
Other sources (uses)	-	(6,584,524.59)	118,538.00	938,030.00	336,376,392.52	330,848,435.93	(787,979.00)
Proceeds of general obligation bonds	-	-	365,675,000.00	-	-	365,675,000.00	323,175,000.00
Interagency transfers	-	-	-	237,947,035.04	-	237,947,035.04	233,127,713.17
Receipts for debt service	-	-	-	3,943,532.45	-	3,943,532.45	3,935,460.65
Operating transfers in	3,850,342,331.51	206,451,091.77	333,810,211.37	107,552,634.56	33,082,405.29	4,531,238,674.50	4,881,847,275.76
Operating transfers out	(878,701,946.59)	(57,032,298.91)	(133,643,915.40)	(3,914,398,761.61)	(66,423,911.08)	(5,050,200,833.59)	(5,346,673,006.89)
Total other financing sources (uses)	2,971,640,384.92	142,834,268.27	565,959,833.97	(3,564,017,529.56)	303,034,886.73	419,451,844.33	94,624,463.69
Excess of revenues and other financing sources over (under) expenditures and other uses	(193,477,135.96)	12,283,196.65	(56,079,639.06)	(9,564,788.45)	(113,944,760.61)	(360,783,127.43)	174,678,952.86
Fund balance at beginning of year	797,663,265.72	181,684,231.44	1,026,759,504.95	1,968,967.00	288,525,728.76	2,296,601,697.87	1,850,298,716.92
Prior year adjustments	(136,657,943.47)	374,823.93	21,718,007.00	8,340,212.45	(13,966,909.58)	(120,191,809.67)	91,795,472.64
Fund balance at end of year	$ 467,528,186.29	$ 194,342,252.02	$ 992,397,872.89	$ 744,391.00	$ 160,614,058.57	$ 1,815,626,760.77	$ 2,116,773,142.42

The notes to the financial statements are an integral part of this statement.

STATE OF LOUISIANA
COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL - GAAP BASIS
GENERAL, SPECIAL PURPOSE, CAPITAL PROJECTS
AND DEBT SERVICE FUND TYPES
YEAR ENDED JUNE 30, 1983

	GENERAL FUND			SPECIAL PURPOSE FUND TYPES			CAPITAL PROJECTS FUND TYPES			DEBT SERVICE FUND TYPES		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:												
Intergovernmental revenue	$1,263,614,331.00	$1,167,935,525.07	$ (95,678,805.93)	$ -	$ 198,040.00	$ 198,040.00	$ 214,356,664.00	$ 184,787,705.25	$ (29,568,958.75)	$ 10,428,919.00	$ 32,847,844.56	$ 22,418,925.56
Taxes	-	-	-	1,500,000.00	24,388,565.21	22,888,565.21	-	6,045,812.00	6,045,812.00	2,899,394,892.00	2,873,450,359.88	(25,944,532.12)
Use of money and property	4,904,414.00	10,573,125.00	5,668,711.00	60,726,242.00	69,893,641.59	9,167,399.59	-	1,483,292.00	1,483,292.00	660,095,380.00	713,217,247.56	53,121,867.56
Licenses, permits and fees	-	-	-	7,000,000.00	8,646,261.53	1,646,261.53	-	-	-	78,730,627.00	98,750,783.57	20,020,156.57
Sales of commodities and services	-	-	-	10,217,355.00	8,805,874.78	(1,411,480.22)	-	-	-	154,217,455.00	17,201,644.11	(137,015,810.89)
Other receipts	8,330,000.00	7,486,443.33	(843,556.67)	10,392,375.00	10,782,409.73	390,034.73	10,974,125.00	8,558,442.15	(2,415,682.85)	68,827,624.00	212,198,174.65	143,370,550.65
State revenue sharing (net)	-	-	-	-	5,561,267.00	5,561,267.00	-	-	-	-	-	-
Total revenues	1,276,848,745.00	1,185,995,093.40	(90,853,651.60)	89,835,972.00	128,276,059.84	38,440,087.84	225,330,789.00	200,875,251.40	(24,455,537.60)	3,871,694,897.00	3,947,666,054.33	75,971,157.33
Expenditures:												
General government	506,897,136.00	408,009,507.53	98,887,628.47	-	-	-	-	-	-	-	-	-
Culture, recreation and tourism	27,758,829.00	20,869,949.23	6,888,879.77	-	-	-	-	-	-	-	-	-
Transportation and development	286,352,196.00	291,182,502.52	(4,830,306.52)	-	-	-	-	-	-	-	-	-
Public safety	99,890,072.00	86,230,392.76	13,659,679.24	-	-	-	-	-	-	-	-	-
Health and welfare	1,771,561,377.00	1,712,670,898.72	58,890,478.28	-	-	-	-	-	-	-	-	-
Corrections	143,187,739.00	132,236,113.53	10,951,625.47	-	-	-	-	-	-	-	-	-
Conservation	66,308,306.00	41,608,139.82	24,700,166.18	33,726,795.00	28,893,074.53	4,833,720.47	-	-	-	-	-	-
Education	1,584,082,884.00	1,480,407,675.67	103,675,208.33	-	-	-	-	-	-	-	-	-
Aid to local government	146,988,025.00	145,011,839.27	1,976,185.73	177,075,000.00	178,809,712.47	(1,734,712.47)	-	-	-	-	-	-
Debt service	-	-	-	500,000.00	5,892,399.90	(5,392,399.90)	-	-	-	240,625,642.00	392,990,609.92	(152,364,967.92)
Capital outlay	-	-	-	-	-	-	525,410,242.00	822,914,724.43	(297,504,482.43)	-	-	-
Other	15,177,207.00	32,885,595.23	(17,708,388.23)	28,609,730.00	45,231,944.56	(16,622,214.56)	-	-	-	-	222,703.30	(222,703.30)
Total expenditures	4,648,203,771.00	4,351,112,614.28	297,091,156.72	239,911,525.00	258,827,131.46	(18,915,606.46)	525,410,242.00	822,914,724.43	(297,504,482.43)	240,625,642.00	393,213,313.22	(152,587,671.22)
Excess of revenues over (under) expenditures	(3,371,355,026.00)	(3,165,117,520.88)	206,237,505.12	(150,075,553.00)	(130,551,071.62)	19,524,481.38	(300,079,453.00)	(622,039,473.03)	(321,960,020.03)	3,631,069,255.00	3,554,452,741.11	(76,616,513.89)
Other financing sources (uses):												
Other	-	-	-	-	(6,584,524.59)	(6,584,524.59)	-	118,538.00	118,538.00	-	938,030.00	938,030.00
Interagency receipts	-	-	-	-	-	-	-	-	-	248,067,587.00	237,947,035.04	(10,120,551.96)
Proceeds of general obligation bonds	-	-	-	-	-	-	-	365,675,000.00	365,675,000.00	-	-	-
Receipts for debt service	-	-	-	-	-	-	-	-	-	-	3,943,532.45	3,943,532.45
Operating transfers in	3,741,601,296.00	3,850,342,331.51	108,741,035.51	198,474,784.00	206,451,091.77	7,976,307.77	300,079,453.00	333,810,211.37	33,730,758.37	-	107,552,634.56	107,552,634.56
Operating transfers out	(822,463,818.00)	(878,701,946.59)	(56,238,128.59)	(58,623,570.00)	(57,032,298.91)	1,591,271.09	-	(133,643,915.40)	(133,643,915.40)	(3,879,136,842.00)	(3,914,398,761.61)	(35,261,919.61)
Total other financing sources (uses)	2,919,137,478.00	2,971,640,384.92	52,502,906.92	139,851,214.00	142,834,268.27	2,983,054.27	300,079,453.00	565,959,833.97	265,880,380.97	(3,631,069,255.00)	(3,564,017,529.56)	67,051,725.44
Excess of revenues and other financing sources over (under) expenditures and other uses	(452,217,548.00)	(193,477,135.96)	258,740,412.04	(10,224,339.00)	12,283,196.65	22,507,535.65	-	(56,079,639.06)	(56,079,639.06)	-	(9,564,788.45)	(9,564,788.45)
Fund balance at beginning of year	797,663,265.72	797,663,265.72	-	137,564,069.44	181,684,231.44	44,120,162.00	1,002,569,184.95	1,026,759,504.95	24,190,320.00	-	1,968,967.00	1,968,967.00
Prior year adjustments	-	(136,657,943.47)	(136,657,943.47)	-	374,823.93	374,823.93	-	21,718,007.00	21,718,007.00	-	8,340,212.45	8,340,212.45
Fund balance at end of year	$ 345,445,717.72	$ 467,528,186.29	$ 122,082,468.57	$ 127,339,730.44	$ 194,342,252.02	$ 67,002,521.58	$1,002,569,184.95	$ 992,397,872.89	$ (10,171,312.06)	$ -	744,391.00	744,391.00

The notes to the financial statements are an integral part of this statement.

STATE OF LOUISIANA
GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL (Non-GAAP Budgetary Basis)
YEAR ENDED JUNE 30, 1983
WITH COMPARATIVE ACTUAL AMOUNTS FOR YEAR ENDED JUNE 30, 1982

	Original Budget	Revisions	Total Revised Budget	Actual	Variance Favorable (Unfavorable)	1982 Actual
Revenues:						
Intergovernmental receipts	$ 1,205,798,384.00	$ 57,815,947.00	$ 1,263,614,331.00	$ 1,138,515,429.38	$ (125,098,901.62)	$ 1,071,806,674.02
Use of money and property	4,853,420.00	50,994.00	4,904,414.00	10,573,125.00	5,668,711.00	3,664,314.13
Sales of commodities and services	-	-	-	-	-	4,180,501.57
Other receipts	8,330,000.00	-	8,330,000.00	7,486,443.33	(843,556.67)	3,665,519.13
Total revenues	1,218,981,804.00	57,866,941.00	1,276,848,745.00	1,156,574,997.71	(120,273,747.29)	1,083,317,008.85
Expenditures:						
General government	495,288,060.00	11,609,076.00	506,897,136.00	440,806,598.17	66,090,537.83	385,016,088.00
Culture, recreation and tourism	28,357,989.00	(599,160.00)	27,758,829.00	22,053,203.27	5,705,625.73	25,814,949.00
Transportation and development	294,659,614.00	(8,307,418.00)	286,352,196.00	317,793,946.19	(31,441,750.19)	416,170,800.00
Public safety	96,920,095.00	2,969,977.00	99,890,072.00	86,925,730.01	12,964,341.99	95,751,627.00
Health and welfare	1,756,943,641.00	14,617,736.00	1,771,561,377.00	1,695,360,443.36	76,200,933.64	1,578,334,592.00
Corrections	138,895,756.00	4,291,983.00	143,187,739.00	138,014,587.99	5,173,151.01	121,650,071.00
Conservation	57,838,395.00	8,469,911.00	66,308,306.00	49,962,825.26	16,345,480.74	53,877,022.00
Education	1,609,285,761.00	(25,202,877.00)	1,584,082,884.00	1,516,293,153.28	67,789,730.72	1,478,782,297.79
Aid to local governments	152,941,615.00	(5,953,590.00)	146,988,025.00	145,335,525.02	1,652,499.98	79,045,639.00
Other	15,423,252.00	(246,045.00)	15,177,207.00	32,885,594.80	(17,708,387.80)	15,353,588.07
Total expenditures	4,646,554,178.00	1,649,593.00	4,648,203,771.00	4,445,431,607.35	202,772,163.65	4,249,796,673.86
Excess of revenues over (under) expenditures	(3,427,572,374.00)	56,217,348.00	(3,371,355,026.00)	(3,288,856,609.64)	82,498,416.36	(3,166,479,665.01)
Other financing sources (uses)						
Transfers to colleges	(496,618,501.00)	18,289,618.00	(478,328,883.00)	(470,375,274.42)	7,953,608.58	(444,420,309.00)
Operating transfers in	4,042,932,233.00	(301,330,937.00)	3,741,601,296.00	3,850,342,331.51	108,741,035.51	3,848,173,699.56
Operating transfers out	(344,014,935.00)	(120,000.00)	(344,134,935.00)	(408,326,672.17)	(64,191,737.17)	(518,154,924.37)

STATE OF LOUISIANA
GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL (Non-GAAP Budgetary Basis)
YEAR ENDED JUNE 30, 1983
WITH COMPARATIVE ACTUAL AMOUNTS FOR YEAR ENDED JUNE 30, 1982

	Original Budget	Revisions	Total Revised Budget	Actual	Variance Favorable (Unfavorable)	1982 Actual
Total other financing sources (uses)	3,202,298,797.00	(283,161,319.00)	2,919,137,478.00	2,971,640,384.92	52,502,906.92	2,885,598,466.19
Excess of revenues and other sources over (under) expenditures and other uses	(225,273,577.00)	(226,943,971.00)	(452,217,548.00)	(317,216,224.72)	135,001,323.28	(280,881,198.82)
Fund balance at beginning of year	655,512,570.66	-	655,512,570.66	655,512,570.66	-	723,568,445.88
Adjustments	-	-	-	5,492,751.59	5,492,751.59	212,825,323.60
Fund balance at end of year	$ 430,238,993.66	$ (226,943,971.00)	$ 203,295,022.66	$ 343,789,097.53	$ 140,494,074.87	$ 655,512,570.66

The notes to the financial statements are an integral part of this statement.

STATE OF LOUISIANA
COMBINED STATEMENT OF REVENUES, EXPENSES AND CHANGES IN
RETAINED EARNINGS/FUND BALANCES - ALL PROPRIETARY FUND TYPES
AND SIMILAR TRUST FUNDS
YEAR ENDED JUNE 30, 1983

	PROPRIETARY FUND TYPES		FIDUCIARY FUND TYPES		TOTALS (Memorandum Only)	
	Enterprise	Internal Service	Non-Expendable Trust	Pension Trust	June 30, 1983	June 30, 1982
Operating revenues:						
Intergovernmental revenues	$ 885.00	$ -	$ -	$ -	$ 885.00	$ 885.00
Supplemental appropriations	-	-	-	5,929,128.37	5,929,128.37	5,317,984.83
Contributions	-	-	-	462,140,517.03	462,140,517.03	428,561,358.01
Use of money and property	2,139,124.00	6,739,593.32	-	318,951,237.58	327,829,954.90	466,485,254.23
Sales of commodities and services	41,151,374.00	181,409,192.82	-	-	222,560,566.82	197,590,277.96
Other receipts	415,537.00	1,760,808.87	-	5,324,935.19	7,501,281.06	8,699,756.56
Total operating revenues	43,706,920.00	189,909,595.01	-	792,345,818.17	1,025,962,333.18	1,106,655,516.59
Operating expenses	42,462,169.00	234,542,633.43	-	370,075,817.55	647,080,619.98	797,630,347.50
Total operating expenses	42,462,169.00	234,542,633.43	-	370,075,817.55	647,080,619.98	797,630,347.50
Operating income (loss)	1,244,751.00	(44,633,038.42)	-	422,270,000.62	378,881,713.20	309,025,169.09
Total non-operating revenues (expenditures)	6,564,061.00	132,385.71	-	-	6,696,446.71	1,584,035.75
Income before operating transfers	7,808,812.00	(44,500,652.71)	-	422,270,000.62	385,578,159.91	310,609,204.84
Operating transfers in	-	42,473,263.00	888,266.54	-	43,361,529.54	27,246,534.46
Operating transfers out	-	-	-	(588,157.69)	(588,157.69)	-
Net income	7,808,812.00	(2,027,389.71)	888,266.54	421,681,842.93	428,351,531.76	337,855,739.30

STATE OF LOUISIANA
COMBINED STATEMENT OF REVENUES, EXPENSES AND CHANGES IN
RETAINED EARNINGS/FUND BALANCES - ALL PROPRIETARY FUND TYPES
AND SIMILAR TRUST FUNDS
YEAR ENDED JUNE 30, 1983

	PROPRIETARY FUND TYPES		FIDUCIARY FUND TYPES		TOTALS (Memorandum Only)	
	Enterprise	Internal Service	Non-Expendable Trust	Pension Trust	June 30, 1983	June 30, 1982
(Continued)						
Retained earnings/fund balance at beginning of year	141,337,912.00	41,960,801.45	7,742.03	2,842,700,648.24	3,026,007,103.72	2,711,261,997.65
Prior year adjustments	(1,424,057.00)	(5,934,978.53)	-	(13,465,067.86)	(20,824,103.39)	(15,063,236.23)
Retained earnings/fund balance at end of year	$ 147,722,667.00	$ 33,998,433.21	$ 896,008.57	$ 3,250,917,423.31	$ 3,433,534,532.09	$ 3,034,054,500.72

The notes to the financial statements are an integral part of this statement.

STATE OF LOUISIANA
COMBINED STATEMENT OF CHANGES IN FINANCIAL POSITION
ALL PROPRIETARY FUND TYPES AND SIMILAR TRUST FUNDS
YEAR ENDED JUNE 30, 1983

	PROPRIETARY FUND TYPES		FIDUCIARY FUND TYPES		TOTALS (Memorandum Only)	
	Enterprise	Internal Service	Nonexpendable Trust	Pension Trust	June 30, 1983	June 30, 1982
Sources of working capital:						
Operations:						
Net income	$ 7,808,812.00	$ (2,026,277.96)	$ 888,266.54	$ 421,681,842.93	$ 428,352,643.51	$ 17,213,899.92
Items not requiring working capital						
Amortization	4,539.00	-	-	-	4,539.00	(873,949.00)
Depreciation	12,849,232.00	746,283.13	-	51,317.48	13,646,832.61	12,282,299.84
Loss on disposal of assets	-	(1,111.75)	-	-	(1,111.75)	608.50
Adjustments to fixed assets	-	-	-	3,488.53	3,488.53	-
Working capital provided by operations	20,662,583.00	(1,281,106.58)	888,266.54	421,736,648.94	442,006,391.90	28,622,859.26
Prior period adjustments affecting working capital	-	(3,368,718.26)	-	(13,465,067.86)	(16,833,786.12)	(19,783,284.21)
Contributions	3,583,826.00	-	-	-	3,583,826.00	25,562,136.00
Other sources	20,177,377.00	-	-	-	20,177,377.00	70,189,358.00
Total sources of working capital	44,423,786.00	(4,649,824.84)	888,266.54	408,271,581.08	448,933,808.78	104,591,069.05
Uses of working capital:						
Other uses	438,080.00	-	-	-	438,080.00	22,264,185.00
Debt retirement	5,871,081.00	-	-	-	5,871,081.00	5,142,444.00
Acquisition of fixed assets	29,318,942.00	1,453,793.64	-	104,470.38	30,877,206.02	72,145,880.42

STATE OF LOUISIANA
COMBINED STATEMENT OF CHANGES IN FINANCIAL POSITION
ALL PROPRIETARY FUND TYPES AND SIMILAR TRUST FUNDS
YEAR ENDED JUNE 30, 1983

	PROPRIETARY FUND TYPES		FIDUCIARY FUND TYPES		TOTALS (Memorandum Only)	
	Enterprise	Internal Service	Nonexpendable Trust	Pension Trust	June 30, 1983	June 30, 1982
Net increase in current liabilities	406,731.00	-	-	-	406,731.00	1,748,140.00
Net increase in other assets	380,771.00	-	-	-	380,771.00	6,377,092.00
Total uses of working capital	36,415,605.00	1,453,793.64	-	104,470.38	37,973,869.02	107,677,741.42
Net increase (decrease) in working capital	$ 8,008,181.00	$ (6,103,618.48)	$ 888,266.54	$ 408,167,110.70	410,959,939.76	(3,086,672.37)
Elements of net increase (decrease) in working capital:						
Cash	781,651.00	1,002,761.55	888,266.54	(2,791,078.57)	(118,399.48)	10,572,496.73
Investments	9,945,807.00	(2,914,532.12)	-	405,103,771.59	415,049,578.59	6,238,568.00
Receivables	(5,623,671.00)	-	-	2,696,975.97	(5,841,227.15)	13,647,194.18
Interfund accounts	1,663,238.00	10,000.00	-	-	1,673,238.00	641,572.00
Due from other funds	-	2,998,796.34	-	-	2,998,796.34	(90,902.76)
Inventory	409,625.00	379,738.93	-	-	789,363.93	(3,148,177.28)
Other assets	339,899.00	232,154.72	-	-	572,053.72	154,278.65
Vouchers and accounts payable	1,044,692.00	2,693,028.65	-	2,435,579.05	6,173,299.70	91,913.44
Collectible annual leave	-	(200,568.37)	-	-	(200,568.37)	(439,692.52)
Estimated liabilities for claims	-	(7,893,753.82)	-	-	(7,893,753.82)	(12,066,638.43)
Other liabilities	(553,060.00)	(2,411,244.36)	-	721,862.66	(2,242,441.70)	(18,687,284.38)
Net increase (decrease) in working capital	$ 8,008,181.00	$ (6,103,618.48)	$ 888,266.54	$ 408,167,110.70	$ 410,959,939.76	$ (3,086,672.37)

The notes to the financial statements are an integral part of this statement.

STATE OF LOUISIANA
COLLEGES AND UNIVERSITIES
COMBINED BALANCE SHEET
JUNE 30, 1983
WITH COMPARATIVE TOTALS FOR JUNE 30, 1982

	Current Funds			Plant Funds	Fiduciary Funds			Totals (Memorandum Only)	
	Unrestricted General	Auxiliary	Restricted		Loans Funds	Endowment Funds	Agency Funds	June 30, 1983	June 30, 1982
Assets									
Cash:									
In banks and on hand	$ 28,163,365.10	$ 18,166,891.05	$ 1,776,910.35	$ 5,872,045.85	$ 1,262,804.36	$ 46,801.38	$ 3,400,996.32	$ 58,689,814.41	$ 31,467,150.46
On deposit with State Treasurer	1,557,640.86	–	–	16,375,705.08	1,926,209.00	–	–	19,859,554.94	9,709,074.19
Deposits with trustees	–	–	–	64,478.51	–	1,507,798.35	–	1,572,276.86	(2,188,200.17)
Investments	363,317.34	6,139,066.37	2,289,441.51	34,937,195.04	885,455.22	1,795,165.98	1,274,861.44	47,684,502.90	67,853,215.20
Accounts receivable	9,159,384.41	1,187,453.33	25,815,024.50	2,769,290.60	3,641,320.67	–	575,294.61	43,147,768.12	40,694,261.55
Notes receivable	–	292,830.96	33,819.00	–	37,309,220.77	5,331.00	43,332.51	37,684,534.24	43,963,689.78
Interfund receivables	6,685,009.82	8,835,515.98	10,693,006.45	769,502.11	65,095.13	–	75,588.19	27,123,717.68	14,294,259.36
Deferred charges	2,497,747.48	325,957.14	56,521.53	42,416.03	180,138.70	–	2,662.24	3,105,443.12	3,099,449.88
Inventories, prepaid expenses, etc.	5,135,507.53	12,589,787.62	177,064.50	–	–	–	–	17,902,359.65	15,317,261.10
Institutional plant	–	90,087.00	–	1,553,071,522.50	29,894.00	–	–	1,553,191,503.50	1,297,738,636.04
Accrued interest	307,006.00	210,294.00	582.13	106,093,713.30	44,385.21	101,830.00	945.81	771,136.88	535,460.98
Due from State of Louisiana	4,173,727.46	–	–	901,367.30	–	–	–	4,475,094.46	–
Other assets	7,714.91	1,710,559.03	911,621.95	140,164.07	3,909,141.29	455,110.38	463.71	7,134,775.34	1,418,761.77
Total assets	$ 58,050,420.91	$ 49,548,442.48	$ 41,753,991.92	$1,614,449,780.52	$ 49,253,664.35	$ 3,912,037.09	$ 5,374,144.83	$1,822,342,482.10	$1,523,903,020.14
Liabilities and Fund Equity									
Liabilities:									
Accounts payable	$ 11,709,311.80	$ 2,262,977.45	$ 4,560,522.19	$ 4,419.60	$ 20,748.95	$ –	$ 84,833.21	$ 18,642,813.20	$ 18,692,547.43
Accrued liabilities	4,860,537.25	438,002.11	966,392.41	–	–	–	2,421.05	6,267,352.82	2,804,831.28
Due to the State Treasurer	1,438,206.89	1.08	30,611.69	–	–	–	–	1,468,819.66	902,068.86
Interfund liabilities	11,427,709.81	9,981,476.94	4,297,670.03	40,423.51	1,472,881.02	609.00	505,590.35	27,726,360.00	14,259,691.72
Deposits held for others	455,365.53	888,823.19	7,350.00	–	34.00	–	1,128,295.89	2,479,868.61	7,382,440.53
Deferred revenues	11,678,164.17	8,065,337.42	3,311,318.01	9,356,876.50	–	–	487,998.75	32,899,694.85	19,992,653.61
Notes payable	–	34,502.29	–	575,165.00	–	–	55,527.17	665,194.46	840,454.91
Contracts payable	13,072.70	–	–	6,436,923.00	–	–	–	6,449,995.70	5,415,985.00
Matured bonds and interest payable	–	–	–	62,562.17	–	–	–	62,562.17	190,937.31
Bonds payable	–	–	–	140,661,041.44	–	–	–	140,661,041.44	145,789,634.09
Other liabilities	8,820,576.00	1,993,796.24	3,275,485.20	2,500,073.00	945.10	–	305,302.50	16,896,178.04	20,032,987.60
Total liabilities	50,402,944.15	23,664,916.72	16,449,349.53	159,637,484.22	1,494,609.07	609.00	2,569,968.92	254,219,881.61	236,304,232.34
Fund Equity:									
Net investment in plant	–	–	–	1,407,755,811.61	–	–	–	1,407,755,811.61	1,145,649,804.95
Fund Balance:									
Reserve required by bond indentures	–	600,000.00	–	16,979,677.72	–	–	–	17,579,677.72	17,146,092.15
Reserve for encumbrances	4,945,783.24	218,885.93	853,005.88	60,355.54	–	–	13,833.59	6,091,864.18	2,385,755.98
Reserve for inventories	1,497,989.66	2,370,682.58	–	–	–	–	–	3,868,672.24	4,722,349.48
Restricted for non-current operation	1,111.00	576,500.00	417,521.75	2,697,196.73	3,079,049.00	837,598.68	374,765.00	7,983,742.16	3,732,003.95
Unreserved									
Unreserved and undesignated	1,202,592.86	22,117,457.25	24,034,114.76	27,319,254.70	44,680,006.28	3,073,829.41	2,415,577.32	124,842,832.58	113,962,781.29
Total fund equity	7,647,476.76	25,883,525.76	25,304,642.39	1,454,812,296.80	47,759,055.28	3,911,428.09	2,804,175.91	1,568,122,600.49	1,287,598,787.80
Total liabilities and fund equity	$ 58,050,420.91	$ 49,548,442.48	$ 41,753,991.92	$1,614,449,780.52	$ 49,253,664.35	$ 3,912,037.09	$ 5,374,144.83	$1,822,342,482.10	$1,523,903,020.14

STATE OF LOUISIANA
COLLEGES AND UNIVERSITIES
COMBINED STATEMENT OF CHANGES
IN FUND BALANCES JUNE 30, 1983
WITH COMPARATIVE TOTALS FOR 1982

	Current Funds			Plant Funds				Fiduciary Funds		Totals (Memorandum Only)	
	Unrestricted General	Auxiliaries	Restricted	Unexpended	Renewals and Replacements	Retirement Indebtedness	Net Investment in Plant	Student Loan Funds	Endowment Funds	June 30, 1983	June 30, 1982
Revenues and Other Additions:											
	$ 97,416,127.55	$ 6,861,717.49	$ 9,921,760.14	$ 1,080,616.78	$ 63,215.25	$ 2,112,014.55	$ -	$ 29,278.42	$ -	$ 117,484,730.18	$ 137,438,696.81
Tuition and fees										312,898.32	301,481.20
Governmental appropriation:										497,197,978.50	524,873,268.26
Local	312,898.32	-	-	-	-	-	-	-	-	13,165,098.58	9,299,584.32
State	479,609,344.95	-	781,125.00	50,000.00	-	103,074.55	16,654,434.00	-	-		
Federal	10,656,800.55	-	2,306,635.03	-	-	113,349.00	-	88,314.00	-		
Governmental grants and contracts:										346,188.75	961,345.98
Local	-	-	346,188.75	-	-	-	-	-	-	3,126,452.71	11,517,734.92
State	75,530.00	-	2,680,495.71	370,427.00	-	-	-	-	-	33,530,216.26	54,035,406.18
Federal	585,735.50	27,450.69	32,736,579.07	157,324.00	-	13,285.00	-	14,842.00	-		
Private grants, gifts and contracts	2,342.71	-	64,972,165.60	238,296.11	88,831.00	61,749.00	-	384,885.00	49,598.00	65,797,867.42	36,809,737.70
Investment income	579,351.66	616,446.46	225,222.48	1,501,633.36	379,465.27	1,524,592.76	-	153,788.47	262,719.11	5,243,219.57	8,992,032.46
Sales and service of auxiliary enterprise	1,130,377.91	125,796,057.84	25,556,045.83	-	-	-	-	-	-	152,482,481.58	1,554,867.48
Sales and service of educational activities	10,448,597.66	-	25,416,191.58	-	-	-	-	-	-	35,864,789.24	28,343,988.22
Endowment income	-	-	186,282.57	-	-	-	-	-	55,314.24	241,596.81	200,278.52
Other:										246,793,958.78	117,005,472.29
Additions to plant facilities	-	-	-	-	-	-	246,793,958.78	-	-	7,073,479.18	6,320,190.35
Retirement of indebtedness	-	75,177.00	-	-	-	857,716.87	6,140,585.31	-	-	24,395,813.66	40,816,702.84
Other sources	14,478,669.63	774,471.52	3,288,190.16	1,990,955.14	-	558,498.97	1,800,000.00	1,505,028.24	-	56,511,406.52	2,512,379.10
Other changes	5,845.33	168,793.08	334,768.18	56,001,999.93	-	-	-	-	-		
Total revenues and other additions	615,301,621.77	134,320,114.08	168,751,650.10	61,386,252.32	531,511.52	5,344,280.70	271,388,978.09	2,176,136.13	367,631.35	1,259,568,176.06	980,983,166.63
Expenditures and Other Deductions											
Educational and general expenditures	565,467,714.24	-	136,106,227.19	468.29	-	-	-	31,295.00	12,472.48	701,618,177.20	650,396,980.00
Hospital	28,045,784.00	-	21,712,240.00	-	-	-	-	-	-	49,757,524.00	46,935,763.00
Auxiliary enterprise expenditures	6,201,586.63	115,226,118.57	396,533.26	-	-	-	-	-	-	121,824,238.46	114,820,515.32
Other expenditures	8,746,525.77	398,535.00	2,055,549.55	69,441,603.81	402,107.00	541,647.51	2,548,554.23	346,494.93	462.00	84,481,479.80	7,649,664.14
Loan cancellations and write offs	-	-	-	-	-	-	-	819,336.01	-	819,336.01	518,132.99
Expended for plant facilities	-	-	-	1,687,802.11	470,557.88	80,830.63	2,232,146.22	-	-	4,471,336.84	14,558,016.69
Retirement of indebtedness:										6,984,200.45	6,470,658.35
Principal	-	624,771.87	-	152,000.00	-	6,199,911.47	-	7,517.11	-	6,056,239.72	6,908,135.72
Interest	-	-	-	-	-	6,054,859.22	-	1,380.50	-	1,794,678.24	365,056.33
Refund due to State Treasurer	1,743,797.69	-	50,880.55	-	-	-	-	-	-	2,403,814.22	189,160.66
Other changes - net	693,269.60	47,923.94	474,769.83	36,717.82	1,029.22	110,087.34	820,866.00	161,742.95	57,407.52		
Total expenditures and deductions	610,898,177.93	116,297,349.38	160,796,200.38	71,318,592.03	873,694.10	12,987,336.17	5,601,566.45	1,367,766.50	70,342.00	980,211,024.94	848,812,083.20

STATE OF LOUISIANA
COLLEGES AND UNIVERSITIES
COMBINED STATEMENT OF CHANGES
IN FUND BALANCES JUNE 30, 1983
WITH COMPARATIVE TOTALS FOR 1982

	Current Funds			Plant Funds				Fiduciary Funds		Total (Memorandum Only)	
	Unrestricted General	Auxiliaries	Restricted	Unexpended	Renewals and Replacements	Retirement Indebtedness	Net Investment in Plant	Student Loan Funds	Endowment Funds	June 30, 1983	June 30, 1982
Transfers Among Funds - Additions/(Deductions)											
Mandatory for -											
Principal and interest	$ (1,359,735.00)	$ (7,015,030.08)	$ (599,488.26)	$ (661,514.34)	$ 337,621.00	$ 8,349,093.08	$ -	$ -	$ -	$ (949,053.60)	$ (30,001.00)
Loan fund matching	(37,428.00)	-	(6,417.22)	-	-	-	-	4,682.21	-	(39,163.01)	(29,733.00)
Other	314,929.16	(413,855.16)	(336,047.51)	(294.00)	1,513.35	434,754.16	-	(374,103.18)	-	(373,103.18)	(815,205.15)
Nonmandatory for -											
Capital improvements	(1,858,569.00)	(1,883,833.10)	(535,329.00)	3,860,263.43	(38,500.00)	(114,061.43)	-	-	-	(570,029.10)	49,654.00
Endowment	-	-	500.00	-	-	-	-	-	(500.00)	-	5,284.00
Renewals and replacements	-	(1,054,080.46)	-	-	1,548,792.83	(749,551.23)	-	-	-	(254,838.86)	746,396.08
Other	175,577.75	(254,847.96)	246,162.99	17,471.98	362,690.76	(600,581.00)	-	(36,644.50)	-	(90,169.98)	(481,392.86)
Total transfer among funds	(2,765,225.09)	(10,621,646.76)	(1,230,619.00)	3,215,927.07	2,212,117.94	7,319,653.58	-	(406,065.47)	(500.00)	(2,276,357.73)	(554,997.93)
Inventory increase (decrease)	(680,918.11)	75,651.67	(65,207.00)	(488,245.40)	104,703.00	(325,777.00)	89,000.00	(275,343.00)	-	(1,566,135.84)	-
Net increase/(decrease) for the year	957,300.64	7,476,769.61	6,659,623.72	(7,204,658.04)	1,974,638.36	(649,178.89)	265,876,411.64	126,961.16	296,789.35	275,514,657.55	131,616,085.50
Fund balance at beginning of year	6,491,143.05	17,836,844.03	18,269,904.62	22,268,771.07	5,244,271.09	20,772,649.78	1,145,644,804.95	47,446,679.67	3,614,638.40	1,287,589,706.66	1,168,125,220.16
Adjustments	199,033.07	569,912.12	375,114.05	4,554,364.11	31,049.44	64,577.79	(3,765,405.00)	185,414.45	.34	2,214,060.37	(12,151,599.00)
Fund balance at end of year	$ 7,647,476.76	$ 25,883,525.76	$ 25,304,642.39	$ 19,618,477.14	$ 7,249,958.89	$ 20,188,048.68	$1,407,755,811.59	$ 47,759,055.28	$ 3,911,428.09	$1,565,318,424.58	$1,287,589,706.66

The notes to the financial statements are an integral part of this statement.

STATE OF LOUISIANA
COLLEGES AND UNIVERSITIES
COMBINED STATEMENT OF REVENUES AND EXPENDITURES, BUDGET (Non-GAAP Basis)
AND ACTUAL FOR THE YEAR ENDED JUNE 30, 1983
WITH COMPARATIVE TOTALS FOR 1982

	Amount Budgeted	Actual	Receivables	1983 Total	Variance Favorable (Unfavorable)	1982
Revenues						
Appropriated by the Legislature:						
Interim Emergency Board	$ 585,000.00	$ 537,516.00	$ -	$ 537,516.00	$ (47,484.00)	$ 419,019.00
State General funds	473,701,779.00	466,691,306.19	4,011,903.79	470,703,209.98	(2,998,569.02)	447,564,561.63
Interagency funds	17,074,120.00	15,753,537.23	61,167.00	15,814,704.23	(1,259,415.77)	1,242,933.97
Self generated funds	144,420,002.00	125,012,632.18	1,931,089.26	126,943,721.44	(17,476,280.56)	139,084,109.57
Federal funds	25,235,672.00	24,640,895.95	134,987.51	24,775,883.46	(459,788.54)	10,391,692.54
Transfers in	-	2,635,925.00	-	2,635,925.00	2,635,925.00	-
Total available revenues	661,016,573.00	635,271,812.55	6,139,147.56	641,410,960.11	(19,605,612.89)	598,702,316.71
Non-appropriated revenue	26,710.00	1,255,696.61	-	1,255,696.61	1,228,986.61	1,649.09
Total revenues	661,043,283.00	636,527,509.16	6,139,147.56	642,666,656.72	(18,376,626.28)	598,703,965.80
Expenditures			Encumbrances			
Operating:						
Personal services	488,326,822.00	479,528,993.89	-	479,528,993.89	8,797,828.11	440,799,049.79
Travel	8,430,306.00	7,439,649.01	48,347.87	7,487,996.88	942,309.12	8,228,392.17
Operating services	76,549,705.00	67,902,935.01	4,107,268.27	72,010,203.28	4,539,501.72	66,864,319.71
Supplies	36,755,750.00	33,146,873.81	2,108,930.66	35,255,804.47	1,499,945.53	34,480,464.82
Professional services	4,202,623.00	3,697,748.65	100,563.26	3,798,311.91	404,311.09	3,691,997.03
Debt service	528,638.00	1,361,576.95	-	1,361,576.95	(832,938.95)	573,421.00
Capital outlays	26,018,867.00	19,562,697.36	5,391,817.92	24,954,515.28	1,064,351.72	27,365,519.87
Interagency transfers	667,500.00	639,655.54	-	639,655.54	27,844.46	57,195.79
Other charges	19,563,072.00	18,849,983.03	175,929.71	19,025,912.74	537,159.26	16,143,177.63
Total operating expenditures	661,043,283.00	632,130,113.25	11,932,857.69	644,062,970.94	16,980,312.06	598,203,537.81
Non-appropriated revenues remitted or Due State Treasurer	-	108,046.99	-	108,046.99	(108,046.99)	1,649.09
Total expenditures	$ 661,043,283.00	$ 632,238,160.24	$ 11,932,857.69	$ 644,171,017.93	$ 16,872,265.07	$ 598,205,186.90

The notes to the financial statements are an integral part of this statement.

Notes to The Combined Financial Statements

STATE OF LOUISIANA
NOTES TO FINANCIAL STATEMENT
JUNE 30, 1983

I. Summary of Significant Accounting Policies

The State of Louisiana operates under the Constitution as amended and adopted in 1975 and provides the following services as directed by statute: public safety, transportation, health and social services, culture and recreation, education, planning, capital improvement, and general administrative services.

The accompanying financial statements have been prepared in conformity with generally accepted accounting principles as prescribed by the National Council on Governmental Accounting. The financial statements for the College and University Funds have been prepared in conformity with generally accepted accounting principles as prescribed by the National Association of College and University Business Officers. The accompanying statements include all funds and account groups administered by the State Treasurer, auxiliary and internal service funds established or reestablished annually by an act of the State Legislature, college and university funds, and other activities considered within the effective managerial control of the executive office. The following criteria, as defined in National Council on Governmental Accounting Statement Number 3, was utilized to determine the entity of the State of Louisiana: selection of governing authority, appointment of management, constitutional officers' ability to significantly influence operations, accountability for fiscal operations, and scope of public service. Due to changes in accounting principle and in reporting entity as mentioned in subsequent notes, certain amounts presented as prior year comparisons in the various statements have been reclassified or restated to reflect these changes retroactively.

The following is a summary of the significant accounting policies adhered to by the state:

A. Fund Accounting

The financial activities of the state are organized on the basis of funds and account groups, each considered as a separate accounting entity. The fund categories include governmental funds, proprietary funds, fiduciary funds, and college and university funds. Account groups are presented for general long-term debt and general fixed assets. The financial position and operations of each fund are accounted for in a separate set of self-balancing accounts which represent each fund's assets, liabilities, equity, revenues and expenditures or expenses. Government resources are allocated to and accounted for in the individual funds based on the purposes for which they are to be spent and the means by which spending activities are controlled. The reported funds were established constitutionally, by statute enacted by the Legislature or administratively.

GOVERNMENTAL FUNDS

General Fund - Established administratively to provide for the distribution of funds appropriated by the state legislature for the ordinary expenses of the state government, pensions, public schools, public funds, public charities, and state institutions and for certain capital outlay projects. Transactions related to resources, which are not accounted for in other funds are accounted for in the general fund.

Revenue is provided from the direct deposit of federal grants and the transfer of state revenues from the Bond Security and Redemption Fund after debt requirements are met. (See Bond Security and Redemption Fund).

The General Fund is the principal operating fund of the State.

SPECIAL PURPOSE FUNDS - The term "special purpose funds" is used rather than "special revenue funds" as the Constitution of 1974 virtually eliminated the dedication of revenues for special purposes. The Constitution requires that all revenues deposited in the State Treasury, with certain exceptions, be credited first to the Bond Security and Redemption Fund and after a sufficient amount is allocated to pay all obligations which are secured by the full faith and credit of the state which become due and payable within the current fiscal year, transfers are made to the special purpose funds in the amounts specified. The amounts are then expended for the purposes that are provided for by law.

CAPITAL PROJECTS FUNDS - These funds account for all financial resources segregated for the acquisition or construction of major capital projects.

DEBT SERVICE FUNDS - These funds account for the accumulation of revenues for the payment of interest and principal by the State Treasurer on general obligation bonds.

PROPRIETARY FUNDS - The proprietary funds are used to account for the government's ongoing organizations and activities which are similar to those often found in the private sector. The proprietary funds consist of the Internal Service and Enterprise Funds.

1) Internal Service Funds - These funds are used to account for the operations of state agencies that provide goods and services to other state agencies and to other governmental units on a cost reimbursement basis. The Internal Service Funds also account for the operations of the State Employees Group Benefits Program which records transactions pertaining to the state's self-insured group medical plan. The principal activities of the Internal Service Funds include:

   (a) Management and purchase of all insurance on state assets and mediation in the adjustment of all losses on all phases of insurance.
   (b) Operation of the state's self-insured medical plan.
   (c) Coordination of activities in securing communication services and providing quantity discounts on telephone service through a central billing function.
   (d) Operation and maintenance of state office buildings.
   (e) Provide for a central purchasing function, furnish a dependable printing service, and provide an efficient interdepartmental mail distributuion system and regular mail pick-up service.
   (f) Provide for the accountability, management, and distribution of federal surplus property in the state.
   (g) Operate the prison farms and prison industries and coordinate the sale and use of the farm and industry products.

   In prior years financial reports, the Internal Service Funds had been combined with the Auxiliary Funds to comprise the reported Enterprise Funds. Act 338 of the 1983 Regular Session provides for the Auxiliary Funds to be treated as

special purpose funds and for the remainder of the previously reported Enterprise Funds to be accounted for and reported as Internal Service Funds. Although Act 338 is effective for the fiscal year ending June 30, 1984 and subsequent years, provisions of the Act have been applied retroactively for the fiscal years ended June 30, 1983 and June 30, 1982, for reporting purposes (See Auxiliary Funds and Enterprise Funds).

2) Enterprise Funds - These funds are used to account for operations of state agencies that provide goods or services to the general public on a user charge basis.

In prior years financial reports, the Enterprise Funds included the operations of those state agencies which are currently reported as Auxiliary Special Purpose Funds and Internal Service Funds. Act 338 of 1983 provides that the operations of the subject agencies be treated and accounted for as Special Purpose or Internal Service Funds, as applicable, for the fiscal years ending June 30, 1984 and subsequent. For reporting purposes, the provisions of Act 338 were applied retroactively for the fiscal years ended June 30, 1983 and June 30, 1982.

For the fiscal year ended June 30, 1983 and for all comparative information presented in the accompanying financial statements, the Enterprise Funds consist of the operations of the Port and Harbor Commissions in the state. Title 34 of the Louisiana Revised Statutes provides for the creation of Boards of Commissioners for the various ports and harbors in the state. The Boards of Commissioners are responsible for the construction and maintenance of public wharves, docks, sheds and landings at the ports and harbors. The commissioners are authorized to regulate the commerce and traffic of the ports and harbors and to charge fees for the use of structures and other facilities administered by the commissions and for services rendered by the commissions.

FIDUCIARY FUNDS - are used to account for assets held by the State in a trustee capacity or as an agent for individuals, private organizations, other governments and/or funds. The fiduciary funds include: Expendable Trust, Non-expendable Trust, Pension Trust and Agency Funds. Non-expendable Trusts and Pension Trust are accounted for in essentially the same manner as proprietary funds. Expendable Trusts are accounted for essentially in the same manner as governmental funds.

Pension Trust - The State maintains separate systems for state government employees, public school teachers, public school employees, public school lunch employees and law enforcement officers. Act 390 of 1978 requires the boards of trustees of the Teacher's Retirement System of Louisiana, the Louisiana School Employees' Retirement System and the Louisiana State School Lunch Employees' Retirement System to take actions necessary to provide for the joint administration of the systems. Required disclosures and actuarial data pertaining to individual pension systems are included in Note IV.

AGENCY FUNDS - Function primarily as clearing mechanisms for cash resources which are collected by a governmental unit, held as such for a brief period, and then disbursed to authorized recipients. They are custodial in nature and do not involve measurement of results of operations.

STATE OF LOUISIANA
NOTES TO FINANCIAL STATEMENT
JUNE 30, 1983

B. General Fixed Assets Account Group

At the present time, the state does not maintain records for all general fixed assets acquired or constructed for use by the state in the conduct of its activities. Governmental movable property is recorded in the general fixed assets account group at historical costs, at the time of acquisition. The acquisition and construction of major capital facilities of the levee districts and the port and harbor commissions is recorded in the general fixed assets account group at historical costs, at the time of acquisition and/or construction. Since complete records are not available, land, buildings, improvements and construction in progress of other governmental activities are not capitalized. Public domain assets such as highways, roads and bridges are not capitalized. No depreciation is provided on general fixed assets. A statement of changes in general fixed assets is not presented in the accompanying financial statements.

General fixed assets of the Enterprise and Internal Service Funds are stated at cost and reported in the respective funds. These assets are being depreciated principally on the straight-line basis over the estimated useful lives of the assets.

General fixed assets of the College and University Funds which are included in the College and University Plant Funds are stated at cost and are not depreciated.

C. General Long-Term Debt Account Group

The General Long-Term Debt Account Group is maintained and presented to account for the outstanding principal balances of the State's General Obligation Bonds and the bonds issued by ports and levee districts. Presented in the supplementary information is a Schedule of Bonded Indebtedness reflecting the general obligation bond issues during the current fiscal year, the payments during the year and the balances due at the end of the year. This schedule also includes bond issues of certain port commissions which are backed by the full faith and credit of the State. However, not all bonds issued by Ports and Levee Districts are general obligation bonds of the state, and they are not included in the Schedule of Bonded Indebtedness. The general obligation bonds which are paid from the Bond Security and Redemption Fund have a first lien and privilege on the funds deposited in the fund. The general obligation bonds which are self-supporting or paid from special taxes bear the full faith and credit of the State and, under the present Constitution, are additionally secured by the Bond Security and Redemption Fund.

Colleges and universities have reimbursement bonds maturing from 1983 through 2003. The State Treasurer is the paying agent for these bonds, receiving the money from the colleges and universities and making the principal and interest payments. Money received is deposited in the Bond Security and Redemption Fund and payments are made from that fund.

Also included in the General Long-Term Debt Account Group is a liability resulting from an advance during fiscal year 1983 from the federal government to the State in order that unemployment benefits might continue. Louisiana Revised Statute 23:1536 provides for the collection of a solvency tax and surtax of which a portion will be used to make interest payments on the advance and to repay the principal of the advance.

STATE OF LOUISIANA
NOTES TO FINANCIAL STATEMENT
JUNE 30, 1983

D. College and University Funds

The College and University Funds are used to account for all transactions relating to public institutions of higher education. These include the following institutions:

Louisiana State University System
Southern University System
Nicholls State University
Grambling State University
Louisiana Tech University
McNeese State University
Northeast University
Northwestern University
Southeastern Louisiana University
University of Southwestern Louisiana
Delgado Community College

The following governing boards are responsible for the operations of the institutions: Board of Regents for Higher Education, Board of Supervisors of Louisiana State University System, Board of Supervisors of Southern University System and the Board of Trustees for State Colleges and Universities.

E. Basis of Accounting

Basis of Accounting refers to when revenues and expenditures (or expenses) are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurement made, regardless of the measurement focus applied.

All Governmental Funds, Expendable Trust Funds and Agency Funds are accounted for and reported using the modified accrual basis of accounting. Revenues are recognized when they become both measurable and available to finance expenditures of the current period. Certain major revenues such as sales tax, general severance tax, gasoline tax and inspection fees, tobacco tax, etc, are assessed and collected in such a manner that they can appropriately be accrued. Other major revenues such as mineral royalties, leases, bonuses, franchise tax, permit fees, gift and income taxes, etc. are not susceptible to accrual and are thus recognized when collected. Expenditures are recognized at the time the liabilities are incurred. Exceptions to this rule include: (1) inventories are generally considered expenditures at acquisition; (2) obligations of employees' vested annual leave and sick leave are recorded as expenditures when paid; and (3) principal and interest on long-term obligations is generally recognized when paid except for principal and interest on long-term obligations of Levee Districts and Port and Harbor Commissions which is recognized when due.

The Proprietary Funds, Nonexpendable Trust Funds and the Pension Trust Funds are accounted for and reported using the accrual basis of accounting.

The College and University Funds are accounted for and reported using the accrual basis of accounting.

F. Budgets and Budgetary Accounting

The state's annual budget is prepared principally on the cash basis. Exceptions to this rule are: (1) some federal grants are budgeted in the entire amount of the award in the year in which the award is made; and (2) the Capital Projects budget includes the current year appropriations of cash and the amount of current year bond authorizations. The state fiscal year 1983 budget is authorized by Appropriation Act 14 and budgetary control is maintained at the organizational unit level. Although agencies may transfer appropriated funds between line items, revisions in the total amount appropriated an organizational unit require approval of the Division of Administration and of the Joint Legislative Committee on the Budget.

Unencumbered appropriations lapse at the end of the fiscal year. During the ninety day period after the last day of the fiscal year, liquidations of year-end encumbrances may be charged against the appropriation of the year budgeted. During the ninety day period after the last day of the fiscal year, the Commissioner of Administration may, with approval of the Joint Legislative Committee on the Budget, incorporate into the new fiscal year's appropriation any unexpended appropriations of the prior year for which an encumbrance or special project existed on the last day of the fiscal year for which the appropriation was budgeted. Upon approval of the Commissioner of Administration, any federal funds and any state funds which were appropriated during a fiscal year specifically for the purpose of matching federal grants may be carried forward into the ensuing year's appropriation.

The accompanying financial statements include a combined budgetary comparison statement for all governmental fund types. The statement includes actual data for special purpose funds for which no legal budget is adopted and for which no budget data is presented. The statement reflects budget amounts on the budgetary basis, except for the Capital Projects Funds which are described below, and actual amounts on the GAAP basis. An individual budgetary comparison statement is presented for the General Fund and this statement presents both the budget amounts and the actual amounts on the budgetary basis.

The legally adopted budget for the Capital Projects Funds includes the appropriations of cash for the current year and the total amount of current year bond authorizations. The budget data presented in the budgetary comparison statement for the Capital Projects Funds reflects only the current year cash appropriations, which includes operating transfers in. The proceeds of bond issues are not reflected in the budget amounts. The actual amounts reflect cash received during the year, including operating transfers in for the year, and the proceeds of all bond issuances for capital outlay.

G. Encumbrances

Encumbrance accounting is used in the General, Special Purpose, and Capital Projects Funds to assure budgetary control. Encumbrances outstanding at year end are reported as reservations of fund balance in the General and Capital Projects Funds and in the Conservation and Levee District Special Purpose Funds. The operating accounts of the remaining Special Purpose Funds are maintained in the General Fund and year-end outstanding encumbrances of those operating accounts are reported as reservations of the fund balance of the General Fund.

Because of legal compliance provisions, encumbrance accounting is utilized in the Internal Service Funds and encumbrances outstanding at year end are reported as reservations of retained earnings. The related expenditures are authorized to be charged against the reserve during a ninety-day period subsequent to the year end. Unliquidated amounts remaining after the ninety-day period are carried over to the subsequent year's appropriation.

The College and University Funds, except the Louisiana State University System and the University of Southwestern Louisiana utilize encumbrance accounting and outstanding encumbrances at year end are reported as reservations of fund balance. In the Louisiana State University System and the University of Southwestern, encumbrances are recorded as expenditures upon the issuance of a purchase document.

STATE OF LOUISIANA
NOTES TO FINANCIAL STATEMENT
JUNE 30, 1983

H. Investments

The majority of the state's short term investments are managed by the State Treasurer and represented by certificates of deposit, repurchase agreements, and money market accounts. Collateral, as required by law, is pledged by the various banks to guarantee state funds on deposit.

The investment classification includes long term investments, principally the Pension Trust Fund portfolio. Debt securities are stated at amortized cost and other investments are stated at the lower of cost or market; total investments aggregate $3.26 billion. Debt securities included in this classification are expected to be held to maturity and redeemed at face value.

I. Inventory

Inventories consist primarily of materials and supplies held for consumption, merchandise for resale, livestock held for resale, and expendable medical supplies. Inventories held for consumption are valued at cost and inventories held for resale are valued at the lower of cost or market, except for the livestock inventory and the inventory of seton clinics of the Dental School at the Louisiana State University Medical Center which are stated at current market values.

Currently, inventory control is not integrated into the state's automated financial system. However, automated or manual records are maintained and annual physical counts are made to ascertain the accuracy of the manual records.

J. Sick and Annual Leave

State employees, both classified and unclassified, earn annual and sick leave at various rates depending on the number of years service. The amount of annual and sick leave that may be accrued by each employee is unlimited. Upon termination, an employee is compensated for up to 300 hours of unused annual leave at the employees' hourly rate of pay at the time of termination. Upon retirement, the number of hours of unused sick leave is computed into years, or fraction of years and is added to the number of years service earned by the retiree. The unused annual and sick leave is counted towards the number of years service only for computing the rate of retirement pay due the retiree and does not count towards the number of years necessary for retirement.

The contingent liability for unused annual leave payable at June 30, 1983 is estimated to be $219,041,178.00 for General Fund budgeted agencies and $3,176,260.50 for port commissions and levee districts.

K. Comparative Data

Prior year amounts are presented to provide an understanding of changes in the state's financial position and results of operations. The current and prior year amounts are not comparable in the funds/statements listed below and for the reasons provided:

Enterprise Fund - The Enterprise Funds financial statements for the fiscal year ended June 30, 1983 do not include the financial position results of operations, or changes in financial position of the South Louisiana Port Commission. For the fiscal year ended June 30, 1982, the commission's assets and liabilities represented 28% and 57% respectively

of the total assets and liabilities of the Enterprise Funds. Operating revenues and expenses of the Enterprise Funds for the fiscal year ended June 30, 1982 were each represented by 21% from operations of the South Louisiana Port Commission. Net income of the Enterprise Funds for the fiscal year ended June 30, 1982 amounted to $ 12,714,697; the commission's net income accounted for 19% of that amount. The financial position, results of operations and changes in financial position of the Enterprise Funds for the fiscal year ended June 30, 1983 are understated as a result of the exclusion of the operations of the South Louisiana Port Commission from the financial statements; the actual extent of the understatement cannot be ascertained.

Combined Statement of Changes in Financial Position - All Proprietary Fund Types and Similar Trust Funds - The prior year amounts presented in the statement do not include data for the Pension Trust Funds. All necessary information to determine the changes in the elements of the net increase or decrease in working capital for the fiscal year ended June 30, 1982 was not available. For the fiscal year ended June 30, 1983, the Pension Trust Funds comprised 98% of the total net income, 91% of the total sources of working capital, 99% of the net increase in working capital, and 98% of the increase in investments for all proprietary fund types and similar trust funds. The prior year amounts presented in the Combined Statement of Changes in Financial Position - All Proprietary Fund Types and Similar Trust Funds are materially understated as a result of the exclusion of the data relative to the Pension Trust Fund.

Combining Statement of Changes in Financial Position - All Pension Trust and Non-Expendable Trust Funds - The statement presents total Pension Trust Fund data for the fiscal year ended June 30, 1983; no amounts are presented in the prior year column for Pension Trust Funds. The information necessary to determine the changes in the elements of the net increase or decrease in working capital for the fiscal year ended June 30, 1982 was not available. As a result, the changes in financial position of the Pension Trust Funds for the fiscal year ended June 30, 1983 cannot be compared with the same for the prior year.

Expendable Trust Funds - The prior year amounts presented in the financial statements of the Expendable Trust Funds do not include the financial position and results of operations of the Unemployment Trust Fund because the information was not available. For the fiscal year ended June 30, 1983, the assets and liabilities of the Unemployment Trust Fund comprised 48% and 9% respectively of the assets and liabilities of all Expendable Trust Funds. Revenues, expenditures and other financing sources (uses) of the Expendable Trust Funds for the fiscal year ended June 30, 1983, represented approximately 99% from operations of the Unemployment Trust Fund. Since the prior year amounts do not include the financial position and results of operations of the Unemployment Trust Fund, the prior year totals are not comparable with the current year totals.

Pension Trust and Non-expendable Trust Funds - Combining Balance Sheet and Combining Statement of Revenues, Expenses and Changes in Fund Balance - Fiscal year 1982 information pertaining to the State Employee's Deferred Compensation Fund is not included in the fiscal year 1982 comparative totals for the above statements because this information was unavailable. Information pertaining to the Deferred Compensation's fiscal year 1983 Statement of Revenues, Expenses and Changes in Fund Balance was also unavailable. For the fiscal year 1983, the Deferred Compensation Fund's assets comprised .5% of the Pension Trust Fund's assets and its liabilities comprised .4% of the Pension Trust Funds' liabilities.

L. Total Columns on Combined Statement - Overview

Total columns on combined statement - overview are captioned Memorandum Only to indicate that they are presented only to facilitate analysis. Data in these columns do not present financial position, result of operations, or changes in financial position in conformity with generally accepted accounting principles, nor is such data comparable to a consolidation. Interfund eliminations have not been made in the aggregation of this data.

M. Change in Reporting Entity

During the fiscal year ended June 30, 1983, the state experienced a change in the reporting entity which resulted in reporting on the operations of various Port and Harbor Commissions, Levee Districts, the Unemployment Trust Fund and College and University operations not previously included in the State Annual Financial Report. The change occurred as a result of applying the criteria for defining the reporting entity as established by the National Council on Governmental Accounting's Statement Number 3.

These changes have been reflected in the accompanying financial statements. The prior year amounts have been restated to reflect the retroactive application of the change.

Several other governmental organizations operate within the State of Louisiana; however, their operations have not been included in the accompanying financial statements. Although efforts have been made to apply the criteria of Statement 3 to the organizations, a consensus has not been reached as to whether these organizations are component units of the State's reporting entity. The more significant of the organizations and activities include Parish Councils on Aging, various state licensing boards, Conservation Districts, and various institutional agency and trust funds.

N. Change in Accounting Principle

During the fiscal year ended June 30, 1983, the state made certain changes in accounting and reporting to more closely conform with generally accepted accounting principles. These changes included recognizing certain major state revenues when they become both measurable and available to finance expenditures of the current period. Revenues susceptible to accrual include sales tax, general severance tax, gasoline tax and inspection fees, tobacco tax, special fuels tax, alcoholic beverage tax and state beer tax. These changes have been reflected in the accompanying financial statements. Corresponding restatement of 1982 amounts likewise have been effected to reflect the retroactive application of the change. The following schedule shows the computation of major state revenue accruals.

STATE OF LOUISIANA
NOTES TO FINANCIAL STATEMENT
JUNE 30, 1983

	Fiscal Year 1983 Collections	Fiscal Year 1982 Restatement (reduction)	Fiscal Year 1983 Accrual	Fiscal Year 1983 Collections Restated
State Sales Tax	$728,473,772.40	$(71,783,511.41)	$ 86,378,264.35	$ 743,068,525.34
General Severance Tax	857,396,819.56	(136,580,358.62)	128,779,865.27	849,596,326.21
Gasoline Tax and Inspection Fees	154,130,468.12	(12,949,683.52)	19,507,911.13	160,688,695.73
Tobacco Tax	55,111,634.70	(5,576,240.09)	11,450,753.02	60,986,147.63
Special Fuels Tax	26,339,421.79	(2,547,376.27)	2,328,322.40	26,120,367.92
Alcoholic Beverage Tax	20,607,003.00	(1,695,141.04)	2,433,668.97	21,345,530.93
State Beer Tax	31,469,118.42	(3,618,824.31)	6,753,939.15	34,604,233.26
Total	$1,873,528,237.99	$(234,751,135.26)	$257,632,724.29	$1,896,409,827.02

II. Changes in Long Term Debt - Bonds Authorized and Unissued

The State Legislature, during the 1977 regular session adopted the Omnibus Bond Authorization Act of 1977 (Act 327) which repealed certain bond authorizations, re-authorized certain bonds, and originally authorized bonds for certain other projects. Subsequent Omnibus Bond Authorization Acts are adopted each year by the State Legislature.

Act 733 of the 1977 regular session provided two debt limitations, one on the Legislature's ability to authorize debt and one on the State Bond Commission's ability to issue bonds. The Act provided that the Legislature cannot authorize general obligation bonds if the amount authorized and unissued plus the amount outstanding exceed two times the average annual revenues of the Bond Security and Redemption Fund for the last three completed fiscal years. The limitation on the State Bond Commission is that it cannot issue bonds where debt service would exceed 10% of the last three year average annual revenues of the Bond Security and Redemption Fund. The State Constitution of 1974 requires the prior adoption of a comprehensive capital budget by the State Legislature as a condition precedent to the issuance of any of the authorized general obligation indebtedness. In addition, the State Constitution provides that no debt may be incurred for the purpose of making capital improvements unless the nature and location and, if more than one project, the amount allocated to each and the order of priority are stated in the comprehensive capital budget.

The amount of bonds authorized and unissued at June 30, 1983 was $1,169,384,550.00. The following is a summary of bond transactions of the State for the year ended June 30, 1983:

	General Obligation	Special Purpose	Total*
Bond principal and interest payable at 06/30/82	$3,485,062,899.22	$ 934,781.00	$3,485,997,680.22
Bonds issued in FY'83			
Series			
1982-C	231,382,860.00	-	231,382,860.00
1983-A	300,134,382.50	-	300,134,382.50
1983-B	277,807,390.00	-	277,807,390.00
1983-C	215,460,795.00	-	215,460,795.00
Less:			
Reduction of Liability due to early tender of bond anticipation notes	$ 10,784,230.00	$ -	$ 10,784,230.00
Payment required for early tender of Series 1982A bond anticipation notes	132,172,575.00	-	132,172,575.00 **
Fiscal year 1983 debt service payments	269,862,489.51	458,861.00	270,321,350.51
Bond principal and interest payable at 06/30/83	$4,097,029,032.21	$ 475,920.00	$4,097,504,952.21

*The FY1983 debt service payments reflect an interest payment of $ 5,716,900 on Bond Series 1982C; a reduction of 1982-83 interest of $ 89,506 due to over payments in fiscal year 1981 and 1982 Capital Improvement Bonds; and a prepayment of interest on Higher Education Facility Bonds of $ 376.

**General Obligation Bond Anticipation Notes Series 1982A were retired with the proceeds from the issuance of General Obligation Bonds Series 1983B.

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The annual requirements to amortize all debt outstanding as of June 30, 1983 including interest payments are as follows:

Year Ending June 30,	General Obligation	Special Purpose	Total
1984	$ 313,072,992	$ 475,920	$ 313,548,912
1985	308,500,280	-	308,500,280
1986	301,514,954	-	301,514,954
1987	296,653,971	-	296,653,971
1988	291,733,359	-	291,733,359
1989-1993	1,304,166,094	-	1,304,166,094
1994-1998	924,442,019	-	924,442,019
1999-end	356,945,365	-	356,945,365
TOTAL	$4,097,029,034	$ 475,920	$ 4,097,504,954

The state is in compliance with the limitations and restrictions contained in the various debentures.

III. Leases and Other Commitments

The State of Louisiana is the lessee under a lease with the Louisiana Stadium and Exposition District (the "District"), a political subdivision of the State. Under the lease (the "Lease Agreement"), which is a "net lease", the State has leased from the District a domed stadium (the "Superdome") located in New Orleans. The Supreme court of Louisiana has held that the authorization of the constitutional amendment of 1966 for such leasing comprehends all those commitments which are components of a transaction involving the full faith and credit of the State. The State is obligated to pay in each year, as base rentals under the Lease Agreement, amounts equal to the amount of principal and interest on the bonds of the District issued for the Superdome accruing in such year, less the amount of Hotel - Motel Occupancy Tax receipts derived by the District in Orleans and Jefferson Parishes in such year. The Attorney General of the State of Louisiana has ruled, in an opinion dated April 19, 1976, that if the Legislature fails to appropriate the amount necessary to pay the base rentals in any year, then monies in the Bonds Security and Redemption Fund can be allocated annually to satisfy the obligation of the State under the Lease Agreement to pay the base rentals. The principal amount of such bonds outstanding (within the meaning of the District's authorizing resolution) is $115,260,000.00. The principal and interest on such bonds are due in each year from 1983 to 2002. These bonds were issued to refund the previously outstanding bonds of the District.

The State is also a party to a Management and Operating Agreement with the District whereby the State is to pay all costs and expenses of the management and operation of the Superdome and is to receive all revenues derived from the facility. The State has entered into an agreement with HMC Corporation, a wholly owned subsidiary of the Hyatt Corporation, whereby Hyatt will manage and operate the Superdome for the State and District.

In an opinion issued October 6, 1976, the Attorney General stated that the State's obligation to pay maintenance, operation and other expenses of the Superdome required by the Lease Agreement is a full faith and credit obligation of the State, and therefore, such expenses may be paid directly from the Bond Security and Redemption Fund without prior Legislative appropriation. During the year ended June 30, 1983, the regular appropriation was sufficient to pay all operating expenses, therefore, no expenses were paid from the Bond Security and Redemption Fund.

The State has further agreed in the Lease Agreement to pay annually to the District "Additional Rentals" in an amount equal to any and all costs and expenses incurred by the District because of any default by the State under the Lease Agreement. The Lease Agreement further requires the State to pay, at any time after the Management and Operating Agreement shall have been terminated during the lease term, an amount equal to all necessary administrative costs of the District and all other necessary charges required to be paid by the District in order to comply with the terms of the outstanding Bonds, the Basic Bond Resolution, or the Lease Agreement, or resulting from it's ownership of the Superdome. The Lease Agreement may be amended at any time by the District and the State, but no amendment of the Lease Agreement may reduce the rentals required to be paid by the State thereunder.

The State of Louisiana is also the lessee under several leases with the Louisiana Office Building Corporation, a quasi-public non-profit corporation. Under these leases the State has leased from the corporation various office facilities located throughout the State. The leases are "net leases", and the State is obligated to pay annual rentals at least equal to the amount of principal and interest on the bonds of the Corporation issued for the office facilities becoming due to such year. (The leases are conditioned upon the Legislature's annually appropriating the rentals thereunder. If the Legislature shall fail in any fiscal year to make an appropriation of rental to become due under a lease in the following fiscal year, such lease would terminate at the end of the fiscal year then current.) The corporation now has outstanding $17,120,000.00 principal amounts of bonds, maturing in the years 1984 to 2000 and bearing interest at various rates, plus $269,638.80 of outstanding mortgage notes maturing in the years 1989 to 1990 and bearing interest from 6.00% to 6.5%.

Commitments under operating lease agreements for facilities and equipment provide for annual rental payments as follows:

Year	Office Space	Equipment	Land	Other	Total
1983	22,360,989	18,263,301	125,505	4,706,686	45,456,481
1984	17,138,631	10,473,784	97,875	3,707,813	31,418,103
1985	15,112,510	10,228,137	78,301	3,413,182	28,832,130
Thereafter	28,049,174	18,137,705	157,254	6,327,250	52,671,383
TOTAL	82,661,304	57,102,927	458,935	18,154,931	158,378,097

Commitments under capital lease agreements for facilities and equipment for annual rental payments are as follows:

	Equipment	Land
Principal	32,656	11,821
Interest	5,382	3,152

IV. Retirement Systems & Deferred Compensation Plan

The state maintains separate retirement systems for state government employees, public school teachers, public school employees, public school lunch employees, and law enforcement officers. Act 390 of 1978 requires the boards of trustees of the Teacher's Retirement System of Louisiana, the School Employees' Retirement System and the Louisiana State School Lunch Employees' Retirement System to provide for the joint administration of the systems.

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Pursuant to Act 718 of 1982, all members of the Louisiana State School Lunch Employees' Retirement System became members of the Teacher's Retirement System of Louisiana as of July 1, 1983. Consequently , the assets and liabilities of the Louisiana State School Lunch Employees' Retirement System were transferred to the Teacher's Retirement System of Louisiana on July 1, 1983.

Act 843 of 1982 provided the aforementioned systems the option of treating employee contributions as tax shelters, subject to approval of the Internal Revenue Service. The Louisiana State Employees' Retirement System obtained the proper approval and exercised the option, effective January 1,1984. To date, the other state retirement systems have not taken any action regarding the option.

As of June 30, 1983, the state had no method of funding the unfunded accrued liability of its retirement systems. A summary of the actuarial data for the various retirement systems is included at the end of this note. Descriptions of the individual systems are presented below:

1) Louisiana State Employees' Retirement System - The Louisiana State Employees' Retirement System was established on July 1, 1947 and is a system for classified and unclassified employees of state government. The system is supported by contributions of its members and the state. The member contribution as of June 30, 1983 amounted to 7% of a state employee's gross salary and 11% of a state legislator's salary; the state contribution amounted to 9.2%. Annual retirement benefits consist primarily of 2.5% times the average annual compensation times years of creditable service plus $300. Average compensation is defined as the average annual compensation for the period of 36 consecutive months during which aggregate compensation was greatest. The plan also provides, based on a percentage of the average annual compensation, certain disability and survivor benefits.

   The market value of the system's debt and equity securities at June 30, 1983 was $845,542,931 and $71,309,691, respectively. Approximately 49% of the net assets available for benefits are invested in obligations of the U.S. Government and its instrumentalities. The system has no investment in the stocks or bonds of any commercial or industrial organization whose market value exceeds five percent of the net assets available for benefits.

2) Teacher's Retirement System of Louisiana - The Teacher's Retirement System of Louisiana, whose members are public school teachers, was established on August 1, 1936. The system is supported by contributions of its members and the state. At June 30, 1983, a member contributed 7% of his gross salary and the state contributed 9.3%. The annual maximum retirement benefit for those who retired prior to June 1, 1975 at age 60 after 10 years service or at any age after 20 years service is 2% times the years of creditable service (including unused accumulated sick leave and/or unused accumulated annual leave) times the average salary of the thirty-six highest successive months plus $300. For those retiring after June 1, 1975 at age 65 with 20 years service or at age 55 with 25 years service or at any age after 30 years service, the annual retirement benefit is 2.5% times the years of creditable service including certified sick leave service, but excluding unused accumulated annual and sick leave plus $300. However, no retirement benefit can exceed 100% of the member's average salary for the highest thirty-six successive months. The plan also provides for disability and survivor benefits.

   The market value of the system's equity securities at June 30, 1983 is $80,713,646. The market value of the system's debt securities at June 30, 1983 is not known; however, the amortized cost of these securities is $1,224,967,673. Approximately 44% of the net assets

available for benefits are invested in obligations of the U. S. Government and its instrumentalities. The system has no investment in the stocks or bonds of any commercial or industrial organization whose market value exceeds five percent of the net assets available for benefits.

3) Louisiana School Employees' Retirement System - The Louisiana School Employees' Retirement System was established on July 1, 1947. Persons employed as school bus drivers, school janitors, school custodians or school maintenance employees make up the system's membership. The system is supported by the joint contribution of the members and the state. At June 30, 1983, a member contributed 7% of his gross salary and the state contributed 9.18%. The annual maximum retirement benefit is 2.5% times the years of creditable service, including unused accumulated sick leave, times the average salary of the thirty-six highest successive months plus a supplemental benefit of $24 for each year of service. There are four optional forms of annuity under which a member may retire. The optional forms of annuity are designed to protect a member's accumulated contribution in the system or provide a monthly benefit to be left a beneficiary after the death of the retiree. A choice of any of the four option annuities reduces the member's annual maximum retirement benefit.

The market value of the system's debt and equity securities at June 30, 1983, was $242,961,671 and $5,339,129 respectively. Approximately 44% of the net assets available for benefits is invested in obligations of the U.S. Government and its instrumentalities. The system has no investment in the stocks or bonds of any commercial or industrial organization whose market value exceeds five percent of the net assets available for benefits.

4) Louisiana State School Lunch Employees' Retirement System - The Louisiana State School Lunch Employees' Retirement System was established in January, 1953, for school lunch workers in the public schools of Louisiana. However, the system offered membership to anyone occupying a position under the State Board of Education who was not eligible, because of age or job classification, for membership in any other retirement system maintained by the State of Louisiana. The system was originally organized to work in conjunction with Social Security; however, some employers have withdrawn their employees from social security coverage since the system's inception. In July 1980, the system was restructured into Plan A covering agencies which had withdrawn from Social Security and Plan B covering agencies which had not withdrawn.

Plan A is supported by member contributions of 9.10% of earnings, contributions of 5.85% of members' earnings from the employing unit and state contributions of 4.6% of members' earnings. The annual retirement benefit is computed at 3% times the average of the thirty-six highest months of salary for each year of creditable service.

Plan B is supported by member contributions of 5% of earnings and an employer contribution of 6.10% of a member's gross salary. The annual retirement benefit is computed at 2% times the average of the thirty-six highest months of salary for each year of creditable service with a maximum benefit of $40 per month for each year of service.

In determining the actuarial present value of accumulated benefits for both Plan A and Plan B, the assumed interest rate increased to 7% for the fiscal year ended June 30, 1983, as compared with an assumed rate of 5% for the prior year. The market value of Plan A's equity securities at June 30, 1983, was $51,648. The market value of Plan A's debt securities at June 30, 1983, is not known; however, their amortized cost is $48,029,320. Approximately 57% of Plan A's net assets available for benefits is invested in obligations of the U.S. Government and its instrumentalities. Plan B owned no equity securities at June 30, 1983, and the market value of its debt securities is not known; however, the amortized cost of the debt securities is $9,007,605. Approximately 44% of Plan B's net

assets available for benefits is invested in obligations of the U.S. government and its instrumentalities. Neither Plan A nor Plan B has investment in stocks or bonds of any commercial or industrial organization whose market value exceeds five percent or more of the net assets available for benefits.

5) State Police Pension and Retirement System - The State Police Pension and Retirement System, whose members are commissioned law enforcement officers of the Division of State Police and the Director of Department of Public Safety, was created by Act 293 of 1938. At June 30, 1983, the system provided for annual retirement benefits commencing after 20 years or at age 50 ranging from 25% to 90% of average salary depending upon membership service of ten to thirty years. Average salary for members employed prior to September 8, 1978 is defined as the average salary received for the year ending on the last day of month immediately preceding date of retirement or date of death or for any one-year period, whichever is greatest. Average salary for members employed on or after September 8, 1978 is defined as the average salary received for the thirty-six month period ending on the last day of the month immediately preceding the date of retirement or date of death or any thirty-six consecutive months, whichever is greater. The system is supported by contributions of its members equal to 7% of their salaries plus contributions from the State of $10,000 per year from mineral bonuses and royalties, plus 30% of the Port of New Orleans 9/20 of $.01 gasoline tax and various permits and fees collected by the motor vehicle office within the Department of Public Safety pursuant to Act 33 and 395 of 1970.

The system's financial statements for the fiscal year ended June 30, 1983, were not presented in accordance with generally accepted accounting principles and are, therefore, not shown in the State of Louisiana's financial report.

6) Deferred Compensation Program - The Louisiana Public Employees Deferred Compensation Plan was established in its present centralized form by an Executive Order of the Governor on February 16, 1976. The first contributions to the plan were made in May 1977. Under the provisions of the plan, employees of the state are eligible to contribute a portion of their compensation to the plan through payroll deductions. Effective January 1, 1979 and in accordance with the Revenue Act of 1978, the plan limits the amount of most individual's annual contribution to 25% of their annual salary not to exceed $7,500. Amounts contributed by employees are deferred for federal and state tax purposes until benefits are paid to the employees. The state does not contribute to the plan . All assets of the plan are subject to the cognizable claims of creditors of the State of Louisiana and may be used in satisfaction of the debts of the state and are subject to the operation of law, attachment, levy, judgements, garnishments, executions of any other lawful process employed by creditors of the state or any person or entity claiming by, through, or under such creditors.

Under the terms of an agreement dated November 17, 1982, the plan's commission appointed La Capital Federal Credit Union as the plan administrator for a term of fourteen months. For services performed, the Credit Union received administrative fee compensation from the commission.

There was no actuarial data available for the plan. Those investments which represents 5% or more of the net assets available for benefits were with Reliance Standard Life Insurance Company, National Ben Franklin Life Insurance Company, and Nationwide Life Insurance Company.

Complete revenue, expenditure, and actuarial information was unavailable for the Louisiana Public Employees Deferred Compensation Plan. Thus, only a balance sheet for the fiscal year ended June 30, 1983, is presented for the plan in the accompanying financial statements. In a departure from generally accepted accounting principles, the accompanying financial statements do not include a Statement of Revenues, Expenses, and Changes in Fund Equity or a Statement of Changes in Financial Position for the Public Employees Deferred Compensation Plan.

LOUISIANA RETIREMENT SYSTEMS
ACTUARIAL INFORMATION
JUNE 30, 1983

	Louisiana State Employees' Retirement System	Teachers' Retirement System of Louisiana	Louisiana School Employees' Retirement System	Louisiana State School Lunch Employees' Retirement System Plan A	Plan B	State Police Pension and Retirement System	TOTAL
1) Date of actuarial valuation	June 30, 1983	June 30, 1983	June 30, 1983	June 30, 1983	June 30, 1983	June 30, 1983	
2) Interest rate assumption	6%	7%	5%	7%	7%	6%	
3) Accrued liability of participants currently receiving benefits	$ 1,145,953,106	$ 1,774,284,696	$ 133,302,549	$ 70,072,627	$ 12,968,835	$ 90,192,407	$ 3,226,774,220
4) Accrued liability of vested and non-vested benefits of current employees and those entitled to future benefits	1,669,702,846	2,330,342,019	265,871,183	74,868,412	29,639,805	68,577,429	4,439,001,692
5) Actuarial value of assets	1,217,168,377	1,665,600,720	324,653,000	54,159,957*	15,921,523*	15,210,659	3,292,714,902
6) Unfunded accrued liability [(3) + (4) - (5)]	1,598,487,573	2,439,025,995	74,520,066	90,781,082*	26,687,117*	143,559,177	4,373,061,010
7) Vested accrued liability on a termination basis for participants currently receiving benefits	1,145,953,106	1,774,284,696	133,302,549	70,072,627	12,968,835	90,192,407	3,226,774,220
8) Vested accrued liability on a termination basis for current employees and those entitled to future benefits	**	1,899,088,073	**	70,024,432*	27,725,268*	**	-
9) Unfunded vested accrued liability on a termination basis [(7) + (8) - (5)]	**	2,007,772,049	**	85,937,102*	24,770,580*	**	-
10) Present value of benefits of participants currently receiving payment	1,145,953,106	1,774,284,696	133,302,549	70,072,627	12,968,835	90,192,407	3,226,774,220
11) Present value of future benefits of current employees and those entitled to future benefits - ongoing plan basis with future salary decreases and future service	2,833,512,270	**	461,829,436	**	**	105,584,056	-
12) Total present value of benefits - ongoing plan basis [(10) + (11)]	$ 3,979,465,376	**	$ 595,131,985	**	**	$ 195,776,463	$ -

* Split between Plan A and Plan B based on the ratio that accrued liabilities of the respective plans bears to the total accrued liabilities of the Louisiana State School Lunch Employees' Retirement Plan.

** Not available from actuarial report.

V. Litigation Pending Against the State

The Attorney General advises that as of January 1, 1984, the dollar amount of potential liability of the state, should every plaintiff (excepting suits filed against the state by inmates confined in state correctional facilities and excepting malpractice claims exposure to the Office of Risk Management) presently prosecuting a tort action against the state be awarded judgement granting full relief or damages as prayed for, is approximately $1,267,325,616. With reference to inmate litigation, the total amount prayed for through January 9, 1984, was approximately $ 49,723,638,444. While most inmate suits are frivolous in nature, some involve substantial claims regarding, for example, loss of property or wrongful death. During the period July 1, 1983 through January 1, 1984, 234 inmate suits asking for damages totalling in excess of $65,091,875 were closed with the state losing only approximately $2,129.00. With reference to malpractice claims, the total prayed for at January 1, 1984, amounted to $ 21,660,000 after discounting frivolous claims. It is the opinion of the Attorney General that only a small portion of the dollar amount of potential liability of the state resulting from litigation pending against the state will ultimately be recovered by plaintiffs. During the 1982 Regular Session, $14,995,906 was appropriated from the State General Fund to pay judgements against the state, during the 1983 Special Session, $1,103,528.00 was so appropriated and in the 1983 Regular Session, $16,673,000.00 was appropriated to pay judgements. Pursuant to R.S. 13:5115 through 13:5119, a special fund known as the "Final Judgements Fund" was created within the Department of the Treasury. The fund consists of such funds as may be appropriated thereto by the Legislature. Disbursements from the fund shall be used only to satisfy final judgements against the state, not in excess of $100,000, exclusive of interest, costs, and attorneys' fees. During fiscal year 1982-83, $2,168,225 was disbursed from the fund. At this time, there is no appropriation to the fund for fiscal year 1983-84.

No pending litigation affects the state's right to tax or to issue evidences of indebtedness.

VI. Movable Property

In compliance with Part XI of Title 39 of 1950, information pertaining to inventory of movable property is recorded in the automated movable property inventory system. At June 30, 1983, the value of movable property in the state's automated property system, which includes colleges and universities, was $747,588,964.94.

VII. Adjustments to Beginning Fund Balance

1. Abandoned Hazardous Waste Site Fund: This $(30,000.00) adjustment is due to the reduction of a 1981-82 accrual of $774,901 due from General Fund. In 1982-83 fiscal year, only $ 744,901.00 was transferred.

2. Dairy Stabilization Board Fund: This $ 138,182.78 adjustment represents the establishment of the residual fund balance for fiscal year 1982 in a separate fund rather than as part of the General Fund as had been done in the past.

3. Agriculture Commodities Commission Fund: This $ 67,534.68 adjustment represents the establishment of the residual fund balance for fiscal year 1982 in a separate fund rather than as part of the General Fund as had been done in the past.

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4. Structural Pest Control Commission Fund: This $ 92,981.03 adjustment represents the establishment of fund balance for fiscal year 1982 in a separate fund rather than as part of the General Fund as had been done in the past.

5. Minority Business Development Fund: This $ 357,025.71 adjustment is the result of recording the program's outstanding loan balances funded through June 30, 1983, in the amount of $ 360,264.00 and to record principal payments against the aforementioned loans in the amount of $ 3,238.29. In previous years, activities of this fund were reported within the General Fund.

6. Natural Resources Research and Development Fund: This $ 500,000.00 adjustment is due to an under-transfer of previous year deduction. In 1981, $ 1,500,000.00 was appropriated under Act 11 of 1980. Act 454 of 1979 states that $ 2,000,000 shall be transferred annually into this fund. Since the provisions of Act 454 of 1979 take precedent over the appropriation, an additional $ 500,000 was due and is therefore being reflected as a prior period adjustment.

7. Capital Improvement Bond Fund: This $ 1,206,000.00 adjustment is the result of reducing the previously established accrual due to General Fund of those monies physically located in this fund but whose liquidation activities have been reported in the General Fund. In 1982-83 $ 1,206,000.00 of the general operations accrual was terminated and redesignated for capital outlay projects.

8. Capital Outlay Escrow Fund: This $ 20,000,000.00 adjustment resulted from the reclassification of seed to Escrow Fund previously reported in error as General Fund.

9. Conservation Fund: The total adjustment was $936,902.24 which was composed of the following:

   (a) $ 1,342.08 adjustment was due to the overcollection of accounts receivable established at June 30, 1982.

   (b) $ 793,244.62 adjustment due to cancellation of previously established June 30, 1982 accounts payable.

   (c) $ 142,315.54 adjustment is the result of a decrease in the reported fiscal-year 1982 expenditures.

10. Bond Security and Redemption Fund: The net $(9,672,686.45) adjustment resulted from:

   (a) a $ 4,533,028.11 undercollection of June 30, 1982 accounts receivable.

   (b) a $ (13,966,909.58) error in computing fiscal-year 1982 distribution to the Louisiana Investment Fund for Enhancement.

   (c) $ (796,013.00) transfer from Water Revenue Fund for reimbursement of debt previously paid by BSRF in prior fiscal periods.

   (d) $500,000.00 prior year transfer to the Natural Resources Research and Development Fund not previously accrued.

   (e) $20,825.00 adjustment due to an error in the 1981-82 transfer calculation to the Natural Resources Conservation Fund.

   (f) $36,383.02 other adjustments.

11. Louisiana Investment Fund for Enhancement: This $ 13,966,909.58 adjustment is the correction of an error in computing the fiscal-year 1982 distribution from Bond Security and Redemption Fund.

12. General Fund: The net adjustment of $(136,657,943.47) was composed of the following:

(a) ($29,040,602.09) was the net adjustment for the over and under collection of June 30, 1982 accounts receivable and due from other funds.

(b) $4,258,449.91 was the net adjustment due to the cancellation of June 30, 1982 accounts payable and due to other funds during fiscal year 1983.

(c) ($216,499.68) was the net adjustment due to the set-up of separate funds in fiscal-year 1983 whose activity in prior years was reported in the General Fund.

(d) ($63,956,681.58) was the net adjustment resulting from the liquidation of fiscal-year 1982 encumbrances in fiscal year 1983.

(e) $2,913,059.60 represents the change in Reserve for Inventory from June 30, 1982 to June 30, 1983.

(f) ($17,588,663.16) represents the increase in expenditure amounts previously established at June 30, 1982.

(g) ($23,572,222.38) was required to eliminate estimated liabilities included in fiscal-year 1982 expenditures for Department of Health and Human Resources' medical vendor payments.

(h) $457,947.76 to report the return of fiscal-year 1982 appropriation by the Internal Service Funds during fiscal-year 1983.

(i) ($9,912,731.85) other adjustments.

13. Horticulture Commission Fund: This $55,983.97 adjustment represents the establishment of the residual fund balance for fiscal-year 1982 in this fund rather than in the General Fund as had been done in the past.

14. Internal Service: The net adjustment of $(5,934,978.53) was composed of the following:

(a) $(1,413,219.00) is adjustment to June 30, 1982 estimated claims liability reported by the Office of Risk Management which was understated.

(b) $3,153,705.94 was required because the June 30, 1982, estimated liability for "health claims incurred but unreported" reported by the State Employees Group Benefits Program was overstated.

(c) ($2,731,214.50) overstatement of fixed assets reported at June 30, 1982, by the Department of Corrections Agri-Business Division.

(d) ($1,830,300.00) understatement of accounts payable reported at June 30, 1982, by the Office of Telecommunications Management.

(e) ($2,961,728.07) represents the liquidation of June 30, 1982, encumbrances in fiscal-year 1983 by the State Employees Group Benefits Program.

(f) ($152,222.90) other adjustments.

15. Pension Trust Funds: The net adjustment was ($13,465,067.86) composed of the following:

(a) ($15,814,026.76) represents the unrealized loss on marketable securities held by the Louisiana State Employees' Retirement System and Louisiana Teacher's Retirement System.

(b) ($1,167,180.72) in accounts receivables were set up June 30, 1982, by Louisiana School Employees Retirement System but were not collected.

(c) $3,516,139.62 other adjustments.

VIII. Other Disclosures

1. Several funds experienced a change in fund type recognition in fiscal year 1982 - 1983 in accordance with the National Council on Governmental Accounting Statement 1. The changes included (a) the reclassification of Louisiana State Wildlife Refuge Protection Trust Fund from an expendable trust fund to a non-expendable trust fund, (b) the reclassification of Auxiliary Service Funds from an enterprise fund to a special purpose fund and (c) the reclassification of certain Internal Service Funds from enterprise funds to internal service funds. (Detailed information is included in Note I, Proprietary Funds). Prior statements have been restated to reflect the above changes.

2. La. Revised Statutes authorizes the Governor's Special Commission on Education Services to guarantee one-hundred percent of the loans made to students by private financial institutions. The federal government through the Guaranteed Student Loan Program has contracted with the State to advance the Commission eighty to one-hundred percent of the principal on certain defaulted loans. When defaulted loans are collected, the Commission returns to the federal government eighty to one-hundred percent of these collections. As of June 30, 1983, approximately $12 million of student loans were considered in default and approximately $196 million of current student loans outstanding were guaranteed by the state. The financial statements do not reflect receivables related to student loans in default.

3. The Louisiana Federal Property Assistance Administration which serves as the designated state agency for the collection and distribution of federal surplus equipment to qualifying governmental units had in its custodial possession as of June 30, 1983, $3,610,188.66 of inventory for which the state has no loss liability.

4. The Louisiana Department of Health and Human Resources utilizes the cash basis of accounting to record receipts from patients found to be ineligible for medical assistance programs. Collections made in the current year are applied to appropriated amounts, if any, and collections in excess of amounts appropriated are returned to the State Treasury as revenue not available as a means of financing operations. The result is a misstatement of revenues, expenditures, and related receivables and payables which affect the Combined Balance Sheet and Combined Statement of Revenues, Expenditures, and Changes in Fund Balance for the General Fund and the Bond Security and Redemption Fund (Debt Service Fund type). The net unrecorded accounts receivable for ineligible patient fees at June 30, 1983, is calculated as follows:

Total outstanding fees at June 30, 1983	$104,828,569.35
less: provision for uncollectible amounts	62,046,155.96
Net unrecorded accounts receivable June 30, 1983	$ 42,782,413.39

IX. Subsequent Events

1. The Capital Outlay Act 629 of 1983 appropriated $43,565,800 for capital construction to begin in fiscal year 1984 from the Louisiana Investment Fund for Enhancement. At June 30, 1983, LIFE's fund balance was approximately $25 million.

General Fund

STATE OF LOUISIANA
GENERAL FUND
COMPARATIVE BALANCE SHEET
JUNE 30, 1983 AND 1982

	1983	1982
Assets		
Cash and investments - State Treasury	$ 14,615,044.15	$ 470,767,103.41
Cash in agencies	2,899,264.93	3,472,336.44
Accounts receivable	16,507,880.74	13,989,167.00
Due from Federal Government	59,015,292.00	45,989,770.93
Working capital advances	7,437,500.00	4,998,500.00
Due from other funds	455,092,256.10	295,420,214.16
Inventories	35,613,825.37	32,700,765.77
Other assets	1,944,603.65	22,927.65
Estimated Federal reimbursement recovery	93,699,580.67	-
Total assets	$ 686,825,247.61	$ 867,360,785.36
Liabilities and Fund Balance		
Liabilities:		
Accounts payable	$ 42,747,587.81	$ 49,403,627.92
Other payables	3,336,983.43	7,572,419.33
Deferred revenue	-	1,361,686.25
Due to Federal Government	9,678,149.71	1,959,578.98
Due to other funds	23,679,457.51	9,400,207.16
Estimated Medicaid liabilities	139,854,882.86	-
Total liabilities	219,297,061.32	69,697,519.64

STATE OF LOUISIANA
GENERAL FUND
COMPARATIVE BALANCE SHEET
JUNE 30, 1983 AND 1982

	1983	1982
Fund Balance:		
Reserved for contract encumbrances	$ 8,965,310.57	$ 7,993,069.40
Reserved for Hill Burton	56,113.29	1,569,589.38
Reserved for encumbrances	146,322,168.57	142,150,695.06
Reserved for advances to Revolving Working Capital Fund	7,437,500.00	4,998,500.00
Reserved for inventories	35,613,825.37	32,700,765.77
Reserved for highway programs	83,343,226.66	64,165,591.58
Reserved for Louisiana World Exposition Escrow Fund	5,000,000.00	-
Unreserved:		
Unreserved - undesignated	180,790,041.83	544,085,054.53
Total fund balance	467,528,186.29	797,663,265.72
Total liabilities and fund balance	$ 686,825,247.61	$ 867,360,785.36

STATE OF LOUISIANA
GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
YEAR ENDED JUNE 30, 1983
WITH COMPARATIVE ACTUAL AMOUNTS FOR YEAR ENDED JUNE 30, 1982

	1983					
	Original Budget	Revision	Total Revised Budget	Actual	Variance Favorable (Unfavorable)	1982 Actual
Revenues:						
Intergovernmental receipts	$ 1,205,798,384.00	$ 57,815,947.00	$ 1,263,614,331.00	$ 1,167,935,525.07	$ (95,678,805.93)	$ 1,071,806,674.02
Use of money and property	4,853,420.00	50,994.00	4,904,414.00	10,573,125.00	5,668,711.00	3,664,314.13
Sales of commodities and services	-	-	-	-	-	4,180,501.57
Other receipts	8,330,000.00	-	8,330,000.00	7,486,443.33	(843,556.67)	3,665,519.13
Total revenues	1,218,981,804.00	57,866,941.00	1,276,848,745.00	1,185,995,093.40	(90,853,651.60)	1,083,317,008.85
Expenditures:						
General government	495,288,060.00	11,609,076.00	506,897,136.00	408,009,507.53	98,887,628.47	379,197,261.00
Culture, recreation and tourism	28,357,989.00	(599,160.00)	27,758,829.00	20,869,949.23	6,888,879.77	23,255,600.00
Transportation and development	294,659,614.00	(8,307,418.00)	286,352,196.00	291,182,502.52	(4,830,306.52)	372,243,478.00
Public Safety	96,920,095.00	2,969,977.00	99,890,072.00	86,230,392.76	13,659,679.24	93,736,509.00
Health and welfare	1,756,943,641.00	14,617,736.00	1,771,561,377.00	1,712,670,898.72	58,890,478.28	1,544,833,518.09
Corrections	138,895,756.00	4,291,983.00	143,187,739.00	132,236,113.53	10,951,625.47	118,690,434.00
Conservation	57,838,395.00	8,469,911.00	66,308,306.00	41,608,139.82	24,700,166.18	41,962,348.00
Education	1,609,285,761.00	(25,202,877.00)	1,584,082,884.00	1,480,407,675.67	103,675,208.33	1,441,905,644.00
Aid to local government	152,941,615.00	(5,953,590.00)	146,988,025.00	145,011,839.27	1,976,185.73	79,035,272.80
Other	15,423,252.00	(246,045.00)	15,177,207.00	32,885,595.23	(17,708,388.23)	12,785,914.71
Total expenditures	4,646,554,178.00	1,649,593.00	4,648,203,771.00	4,351,112,614.28	297,091,156.72	4,107,645,978.80

STATE OF LOUISIANA
GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
YEAR ENDED JUNE 30, 1983
WITH COMPARATIVE ACTUAL AMOUNTS FOR YEAR ENDED JUNE 30, 1982

	1983					
	Original Budget	Revision	Total Revised Budget	Actual	Variance Favorable (Unfavorable)	1982 Actual
Excess (deficiency) of revenues over expenditures	$ (3,427,572,374.00)	$ 56,217,348.00	$ (3,371,355,026.00)	$ (3,165,117,520.88)	$ 206,237,505.12	$ (3,024,328,969.95)
Other financing sources (uses):						
Transfers to Colleges	(496,618,501.00)	18,289,618.00	(478,328,883.00)	(470,375,274.42)	7,953,608.58	(444,420,309.00)
Operating transfers in	4,042,932,233.00	(301,330,937.00)	3,741,601,296.00	3,850,342,331.51	108,741,035.51	3,848,173,699.56
Operating transfers out	(344,014,935.00)	(120,000.00)	(344,134,935.00)	(408,326,672.17)	(64,191,737.17)	(518,154,924.37)
Total other financing sources (uses)	3,202,298,797.00	(283,161,319.00)	2,919,137,478.00	2,971,640,384.92	52,502,906.92	2,885,598,466.19
Excess (deficiency) of revenues and other sources over expenditures and other uses	(225,273,577.00)	(226,943,971.00)	(452,217,548.00)	(193,477,135.96)	258,740,412.04	(138,730,503.76)
Fund balance at beginning of year	797,663,265.72	-	797,663,265.72	797,663,265.72	-	839,475,757.31
Adjustments	-	-	-	(136,657,943.47)	(136,657,943.47)	96,918,012.17
Fund balance at end of year	$ 572,389,688.72	(226,943,971.00)	345,445,717.72	467,528,186.29	$ 122,082,468.57	$ 797,663,265.72

The notes to the financial statement are an integral part of this statement.

Special Purpose Funds

STATE OF LOUISIANA
SPECIAL PURPOSE FUNDS
COMBINING BALANCE SHEET
YEAR ENDED JUNE 30, 1983
WITH COMPARATIVE TOTALS FOR YEAR ENDED JUNE 30, 1982

	Abandoned Hazardous Waste Site Fund	Agriculture Comm. Commission Fund	Auxiliary Funds	Coastal Env. Protection Trust Fund	College and University Racing Fee Fund	Commercial Fish. Fuel Comp. Fund	Commercial Shrimp Fish. Loan Guarantee Fund	Conservation Fund	Crime Vic. Reparation Fund
Assets:									
Cash and investments	$ 541,896.37	$ -	$ (2,317,678.56)	$ 38,043,223.05	$ 5,094,431.43	$ -	$ 500,000.00	$ 6,099,777.65	$ 53,416.69
Cash in agency	-	-	34,104.99	-	-	-	-	216,261.20	-
Accounts receivable	-	-	4,033,470.30	-	-	-	-	130,990.37	-
Due from other funds	177,034.50	483,588.20	12,022,500.00	-	90,000.15	-	-	2,690,516.95	244,483.24
Inventory	-	-	1,013,994.59	-	-	-	-	-	-
Other assets	-	-	310,982.99	-	-	-	-	-	-
Total assets	$ 718,930.82	$ 483,588.20	$ 15,097,374.31	$ 38,043,223.05	$ 5,184,431.58	$ -	$ 500,000.00	$ 9,137,546.17	$ 297,899.93
Liabilities and Fund Balance									
Liabilities:									
Accounts payable	$ -	$ -	$ 6,494,043.11	$ -	$ -	$ -	$ -	$ 796,432.81	$ -
Other liabilities	-	-	51,642.87	-	-	-	-	-	-
Matured bonds and interest payable	-	-	-	-	-	-	-	-	-
Due to other funds	53,581.23	282,927.45	-	26,112.64	428,618.43	-	-	-	3,848.00
Due to parishes, boards and municipalities	-	-	-	-	-	-	-	-	-
Total liabilities	53,581.23	282,927.45	6,545,685.98	26,112.64	428,618.43	-	-	796,432.81	3,848.00
Fund balance:									
Reserved for encumbrances	-	-	327,546.89	-	-	-	-	1,695,722.30	-
Reserved for inventories	-	-	1,013,994.59	-	-	-	-	-	-
Reserved for debt service	-	-	-	-	-	-	-	-	-
Other reserves	-	-	-	-	-	-	-	-	-
Designated	-	-	-	-	-	-	-	-	-
Unreserved and undesignated	665,349.59	200,660.75	7,210,146.85	38,017,110.41	4,755,813.15	-	500,000.00	6,645,391.06	294,051.93
Total fund balance	665,349.59	200,660.75	8,551,688.33	38,017,110.41	4,755,813.15	-	500,000.00	8,341,113.36	294,051.93
Total liabilities and fund balance	$ 718,930.82	$ 483,588.20	$ 15,097,374.31	$ 38,043,223.05	$ 5,184,431.58	$ -	$ 500,000.00	$ 9,137,546.17	$ 297,899.93

The notes to the financial statement are an integral part of this statement.

STATE OF LOUISIANA
SPECIAL PURPOSE FUNDS
COMBINING BALANCE SHEET
YEAR ENDED JUNE 30, 1983
WITH COMPARATIVE TOTALS FOR YEAR ENDED JUNE 30, 1982

	DWI Law Enforcement Fund	Dairy Stabilization Board Fund	Emergency Forest Fire Fund	Environmental Emergency Response Fund	Family Violence Fund	Federal State Fiscal Assistance Trust Fund	Fire Insurance Fund	Fisherman's Gear Compensation Fund	Hazardous Waste Protection Fund
Assets:									
Cash and investments	$ 2,000,000.00	$ -	$ 49,501.06	$ 2,187,938.50	$ -	$ 2,926,225.47	$ 1,389,664.03	$ 240,639.91	$ -
Cash in agency	-	-	-	-	-	-	-	-	-
Accounts receivable	-	-	-	-	-	-	-	-	-
Due from other funds	-	151,592.56	38,044.37	-	-	-	1,375,456.25	-	-
Inventory	-	-	-	-	-	-	-	-	-
Other assets	-	-	-	-	-	-	-	-	-
Total assets	$ 2,000,000.00	$ 151,592.56	$ 87,545.43	$ 2,187,938.50	$ -	$ 2,926,225.47	$ 2,765,120.28	$ 240,639.91	$ -
Liabilities and Fund Balance									
Liabilities:									
Accounts payable	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Other liabilities	-	-	-	-	-	-	-	-	-
Matured bonds and interest payable	-	-	-	-	-	-	-	-	-
Due to other funds	1,800,000.00	-	-	187,938.50	-	1,996,375.47	.14	234,000.00	-
Due to parishes, boards and municipalities	-	-	-	-	-	-	2,667,341.54	-	-
Total liabilities	1,800,000.00	-	-	187,938.50	-	1,996,375.47	2,667,341.68	234,000.00	-
Fund balance:									
Reserved for encumbrances	-	-	-	-	-	-	-	-	-
Reserved for inventories	-	-	-	-	-	-	-	-	-
Reserved for debt service	-	-	-	-	-	-	-	-	-
Other reserves	-	-	-	-	-	-	97,778.60	-	-
Designated	-	-	-	-	-	-	-	-	-
Unreserved and undesignated	200,000.00	151,592.56	87,545.43	2,000,000.00	-	929,850.00	-	6,639.91	-
Total fund balance	200,000.00	151,592.56	87,545.43	2,000,000.00	-	929,850.00	97,778.60	6,639.91	-
Total liabilities and fund balance	$ 2,000,000.00	$ 151,592.56	$ 87,545.43	$ 2,187,938.50	$ -	$ 2,926,225.47	$ 2,765,120.28	$ 240,639.91	$ -

The notes to the financial statement are an integral part of this statement.

STATE OF LOUISIANA
SPECIAL PURPOSE FUNDS
COMBINING BALANCE SHEET
YEAR ENDED JUNE 30, 1983
WITH COMPARATIVE TOTALS FOR YEAR ENDED JUNE 30, 1982

	Horticulture Commission Fund	Industrial Development Fund	Lake Charles Harbor and Terminal Fund	Local Government Assistance Fund	Louisiana Beautification Fund	Louisiana State Wildlife and Game Preserve Fund	Law Enforcement Officers & Fireman's Survivor Bene Fund	Marsh Island Operating Fund	Minority Business Development Fund
Assets:									
Cash and investments	$ -	$ 420,010.19	$ 59,900.80	$ -	$ -	$ 896,008.55	$ -	$ 1,325,764.65	$ 19,330.60
Cash in agency	-	-	-	-	-	-	-	-	-
Accounts receivable	-	-	-	-	-	-	-	2,515.60	357,025.71
Due from other funds	297,294.97	2,881.90	121,451.01	-	-	-	-	-	1,139,736.00
Inventory	-	-	-	-	-	-	-	-	-
Other assets	-	-	-	-	-	-	-	-	-
Total assets	$ 297,294.97	$ 422,892.09	$ 181,351.81	$ -	$ -	$ 896,008.55	$ -	$ 1,328,280.25	$ 1,516,092.31
Liabilities and Fund Balance									
Liabilities:									
Accounts payable	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Other liabilities	-	-	-	-	-	-	-	-	-
Matured bonds and interest payable	-	-	-	-	-	-	-	-	-
Due to other funds	196,206.43	422,892.09	-	-	-	-	-	1,328,280.25	-
Due to parishes, boards and municipalities	-	-	181,351.81	-	-	-	-	-	-
Total liabilities	196,206.43	422,892.09	181,351.81	-	-	-	-	1,328,280.25	-
Fund balance:									
Reserved for encumbrances	-	-	-	-	-	-	-	-	-
Reserved for inventories	-	-	-	-	-	-	-	-	-
Reserved for debt service	-	-	-	-	-	-	-	-	34,302.*
Other reserves	-	-	-	-	-	-	-	-	-
Designated	-	-	-	-	-	896,008.55	-	-	1,481,790.10
Unreserved and undesignated	101,088.54	-	-	-	-	-	-	-	1,516,092.31
Total fund balance	101,088.54	-	-	-	-	896,008.55	-	-	
Total liabilities and fund balance	$ 297,294.97	$ 422,892.09	$ 181,351.81	$ -	$ -	$ 896,008.55	$ -	$ 1,328,280.25	$ 1,516,092.31

The notes to the financial statement are an integral part of this statement.

STATE OF LOUISIANA
SPECIAL PURPOSE FUNDS
COMBINING BALANCE SHEET
YEAR ENDED JUNE 30, 1983
WITH COMPARATIVE TOTALS FOR YEAR ENDED JUNE 30, 1982

	Natural Resources Conservation Fund	Natural Res. Research and Development Fund	Parish Road Bond Fund	Parish Royalty Fund	Parish Royalty Sinking Fund	Parish Transporation Fund	Patient's Compensation Fund	Port of New Orleans - Gas Tax Fund	Rockefeller Refuge Fund
Assets:									
Cash and investments	$ 176,935.00	$ 1,856,284.70	$ -	$ 11,492,677.06	$ 4,928,871.90	$ -	$ 19,211,515.90	$ -	$ 27,353,036.57
Cash in agency	-	-	-	-	-	-	-	-	-
Accounts receivable	-	-	-	3,615,732.39	-	-	-	-	-
Due from other funds	20,825.00	575,039.13	-	-	-	-	-	1,103,606.40	199,195.33
Inventory	-	-	-	-	-	-	-	-	-
Other assets	-	-	-	-	-	-	-	-	-
Total assets	$ 197,760.00	$ 2,431,323.83	$ -	$ 15,108,409.45	$ 4,928,871.90	$ -	$ 19,211,515.90	$ 1,103,606.40	$ 27,552,231.90
Liabilities and Fund Balance									
Liabilities:									
Accounts payable	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Other liabilities	-	-	-	-	-	-	-	-	-
Matured bonds and interest payable	-	-	-	-	-	-	-	-	-
Due to other funds	-	302,638.84	-	-	-	-	3,383.53	1,103,606.40	5,716,542.15
Due to parishes, boards and municipalities	-	-	-	15,108,409.45	-	-	-	-	-
Total liabilities	-	302,638.84	-	15,108,409.45	-	-	3,383.53	1,103,606.40	5,716,542.15
Fund balance:									
Reserved for encumbrances	-	-	-	-	-	-	-	-	-
Reserved for inventories	-	-	-	-	-	-	-	-	-
Reserved for debt service	-	-	-	-	-	-	-	-	-
Other reserves	-	-	-	-	-	-	-	-	-
Designated	-	-	-	-	-	-	-	-	-
Unreserved and undesignated	197,760.00	2,128,684.99	-	-	4,928,871.90	-	19,208,132.37	-	21,835,689.75
Total fund balance	197,760.00	2,128,684.99	-	-	4,928,871.90	-	19,208,132.37	-	21,835,689.75
Total liabilities and fund balance	$ 197,760.00	$ 2,431,323.83	$ -	$ 15,108,409.45	$ 4,928,871.90	$ -	$ 19,211,515.90	$ 1,103,606.40	$ 27,552,231.90

The notes to the financial statements are an integral part of this statement.

STATE OF LOUISIANA
SPECIAL PURPOSE FUNDS
COMBINING BALANCE SHEET
YEAR ENDED JUNE 30, 1983
WITH COMPARATIVE TOTALS FOR YEAR ENDED JUNE 30, 1982

	Rockefeller Scholarship Fund	Severance Tax Fund	Small Contract Bond Fund	State Highway Fund # 2	State Parks Land Acquisition Fund	State Revenue Sharing Fund	Structural Pest Control Comm. Fund	The Office of Workmen's Comp. Administration Fund	Tax Surplus Fund
Assets:									
Cash and investments	$ 106,843.99	$ 1,538,017.87	$ 2,786.82	$ 9,114,746.59	$ 1,250,835.86	$ 131,491.79	$ -	$ -	$ -
Cash in agency	-	-	-	-	-	-	-	-	-
Accounts receivable	-	-	-	787,636.54	-	-	-	-	-
Due from other funds	2,810.00	4,111,322.46	-	-	2,825.00	-	290,265.05	-	-
Inventory	-	-	-	-	-	-	-	-	-
Other assets	-	-	-	-	-	-	-	-	-
Total assets	$ 109,653.99	$ 5,649,340.33	$ 2,786.82	$ 9,902,383.13	$ 1,253,660.86	$ 131,491.79	$ 290,265.05	$ -	$ -
Liabilities and Fund Balance									
Liabilities:									
Accounts payable	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Other liabilities	-	-	-	-	-	-	-	-	-
Matured bonds and interest payable	-	-	-	-	-	-	-	-	-
Due to other funds	-	-	-	-	322,792.54	-	209,522.89	-	-
Due to parishes, boards and municipalities	-	5,649,340.33	-	9,426,463.13	-	-	-	-	-
Total liabilities	-	5,649,340.33	-	9,426,463.13	322,792.54	-	209,522.89	-	-
Fund balance:									
Reserved for encumbrances	-	-	-	-	-	-	-	-	-
Reserved for inventories	-	-	-	-	-	-	-	-	-
Reserved for debt service	-	-	-	472,920.00	-	-	-	-	-
Other reserves	-	-	-	-	-	-	-	-	-
Designated	-	-	-	-	-	-	-	-	-
Unreserved and undesignated	109,653.99	-	2,786.82	-	930,868.32	131,491.79	80,742.16	-	-
Total fund balance	109,653.99	-	2,786.82	475,920.00	930,868.32	131,491.79	80,742.16	-	-
Total liabilities and fund balance	$ 109,653.99	$ 5,649,340.33	$ 2,786.82	$ 9,902,383.13	$ 1,253,660.86	$ 131,491.79	$ 290,265.05	$ -	$ -

The notes to the financial statement are an integral part of this statement.

STATE OF LOUISIANA
SPECIAL PURPOSE FUNDS
COMBINING BALANCE SHEET
YEAR ENDED JUNE 30, 1983
WITH COMPARATIVE TOTALS FOR YEAR ENDED JUNE 30, 1982

	Tidelands Fund	Vehicle Special Permit and Enforcement Fund	Water Revenue Fund	Water Well Driller Fee Fund	Special Purpose-Levee Districts	Special Purpose Ports and Harbors	TOTALS June 30, 1983	TOTALS June 30, 1982
Assets:								
Cash and investments	$ 24,305,015.94	$ 966,395.62	$ 1,241,043.50	$ 20,484.45	$ 43,461,555.00	$ 2,247,230.00	$ 208,935,818.90	$ 160,691,862.77
Cash in agency	-	-	-	-	2,669,960.00	-	2,920,326.19	17,572,544.98
Accounts receivable	-	-	-	-	3,504,996.00	440,537.00	12,872,903.91	25,764,063.15
Due from other funds	546,550.12	524,206.51	79,256.52	-	-	-	26,290,481.62	22,113,382.01
Inventory	-	-	-	-	1,221,543.00	-	2,235,537.59	1,049,740.66
Other assets	-	-	-	-	539,840.00	155,330.00	1,006,152.99	4,409,924.97
Total assets	$ 24,851,566.06	$ 1,490,602.13	$ 1,320,300.02	$ 20,484.45	$ 51,397,894.00	$ 2,843,097.00	$ 254,261,221.20	$ 231,601,518.54
Liabilities and Fund Balance								
Liabilities:								
Accounts payable	$ -	$ -	$ -	$ -	$ 1,060,929.00	$ 112,936.00	$ 8,464,340.92	$ 4,651,866.49
Other liabilities	-	-	-	-	774,791.00	155,330.00	981,763.87	2,538,933.10
Matured bonds and interest payable	-	-	-	-	9,789.00	-	9,789.00	9,789.00
Due to other funds	-	1,490,602.13	1,320,300.02	-	-	-	17,430,169.13	12,372,699.22
Due to parishes, boards and municipalities	-	-	-	-	-	-	33,032,906.26	29,646,665.29
Total liabilities	-	1,490,602.13	1,320,300.02	-	1,845,509.00	268,266.00	$ 59,918,969.18	$ 49,219,953.10
Fund balance:								
Reserved for encumbrances	-	-	-	-	1,007,852.00	-	3,031,121.19	592,131.43
Reserved for inventories	-	-	-	-	289,545.00	-	1,303,539.59	780,793.66
Reserved for debt service	24,305,015.94	-	-	-	-	1,000,000.00	25,780,935.94	1,934,781.00
Other reserves	-	-	-	-	2,042,483.00	413,824.00	2,588,387.81	433,830.00
Designated	-	-	-	-	-	-	-	3,483.63
Unreserved and undesignated	546,550.12	-	-	20,484.45	46,212,505.00	1,161,007.00	161,638,267.49	178,636,545.72
Total fund balance	24,851,566.06	-	-	20,484.45	49,552,385.00	2,574,831.00	194,342,252.02	182,381,565.44
Total liabilities and fund balance	$ 24,851,566.06	$ 1,490,602.13	$ 1,320,300.02	$ 20,484.45	$ 51,397,894.00	$ 2,843,097.00	$ 254,261,221.20	$ 231,601,518.54

The notes to the financial statement are an integral part of this statement.

STATE OF LOUISIANA
SPECIAL PURPOSE FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
YEAR ENDED JUNE 30, 1983
WITH COMPARATIVE TOTALS FOR YEAR ENDED JUNE 30, 1982

	Abandoned Hazardous Waste Site Fund	Agriculture Comm. Commission Fund	Auxiliary Funds	Coastal Env. Protection Trust Fund	College and University Racing Fee Fund	Commercial Fish. Fuel Comp. Fund	Commercial Fish. Loan Guarantee Fund	Conservation Fund	Crime Vic. Reparation Fund
Revenues:									
Intergovernmental receipts	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Taxes	-	-	-	-	-	-	-	-	-
Use of money and property	-	-	356,213.94	-	-	-	-	252,253.00	-
Licenses, permits and fees	-	-	-	-	-	-	-	-	-
Sales and services	-	-	7,700,759.87	-	-	-	-	-	-
Other receipts	-	-	4,730,207.92	-	-	-	-	-	-
State revenue sharing (net)	-	-	-	-	-	-	-	-	-
Total revenues	-	-	12,787,181.73	-	-	-	-	252,253.00	-
Expenditures:									
Conservation	-	-	-	-	-	-	-	28,893,074.53	-
Aid to local government	-	-	-	-	-	-	-	-	-
Other	-	-	10,483,765.26	-	-	-	-	-	-
Debt service:									
Principal retirement	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-
Total expenditures	-	-	10,483,765.26	-	-	-	-	28,893,074.53	-
Excess of revenues over (under) expenditures	-	-	2,303,416.47	-	-	-	-	(28,640,821.53)	
Other financing sources (uses)):									
Non operating revenue (expenditure)	-	-	(571,980.59)	-	-	-	-	-	-
Operating transfers in	653,656.50	416,053.52	-	3,648,198.00	4,084,928.01	-	-	27,264,844.82	299,568.69
Operating transfers out	(794,444.46)	(282,927.45)	(154,578.00)	(631,087.59)	(3,087,083.28)	-	(4,500,000.00)	(2,174,027.30)	(5,516.76)
Total other financing sources (uses)	(140,787.96)	133,126.07	(726,558.59)	3,017,110.41	997,844.73	-	(4,500,000.00)	25,090,817.52	294,051.93
Excess of revenues and other financing sources over (under) expenditures and other uses	(140,787.96)	133,126.07	1,576,857.88	3,017,110.41	997,844.73	-	(4,500,000.00)	(3,550,004.01)	294,051.93
Fund balances at beginning of year	836,137.55	-	7,352,718.93	35,000,000.00	3,757,968.42	-	5,000,000.00	10,954,215.13	-
Adjustments	(30,000.00)	67,534.68	(377,888.48)	-	-	-	-	936,902.24	-
Fund balances at end of year	$ 665,349.59	$ 200,660.75	$ 8,551,688.33	$ 38,017,110.41	$ 4,755,813.15	$ -	$ 500,000.00	$ 8,341,113.36	$ 294,051.93

The notes to the financial statement are an integral part of this statement.

STATE OF LOUISIANA
SPECIAL PURPOSE FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
YEAR ENDED JUNE 30, 1983
WITH COMPARATIVE TOTALS FOR YEAR ENDED JUNE 30, 1982

	DWI Law Enforcement Fund	Dairy Stabilization Board Fund	Emergency Forest Fire Fund	Environmental Emergency Response Fund	Family Violence Fund	Federal State Fiscal Assistance Trust Fund	Fire Insurance Fund	Fisherman's Gear Compensation Fund	Hazardous Waste Protection Fund
Revenues:									
Intergovernmental receipts	-	-	-	-	-	-	-	-	-
Taxes	-	-	-	-	-	-	-	-	-
Use of money and property	-	-	-	-	-	250,937.00	-	-	-
Licenses, permits and fees	-	-	-	-	-	-	-	-	-
Sales and services	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-
State revenue sharing (net)	-	-	-	-	-	-	-	-	-
Total revenues	-	-	-	-	-	250,937.00	-	-	-
Expenditures:									
Conservation	-	-	-	-	-	-	-	-	-
Aid to local government	-	-	-	-	-	-	7,566,559.36	-	-
Other	-	-	-	-	-	-	-	-	-
Debt service:									
Principal retirement	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-
Total expenditures	-	-	-	-	-	-	7,566,559.36	-	-
Excess of revenues over (under) expenditures	-	-	-	-	-	250,937.00	(7,566,559.36)	-	-
Other financing sources (uses)):									
Non operating revenue (expenditure)	-	-	-	-	-	-	-	-	-
Operating transfers in	2,000,000.00	252,705.90	87,545.43	1,280,413.00	-	-	8,347,085.33	234,800.00	-
Operating transfers out	(1,800,000.00)	(239,296.12)	-	(280,413.00)	-	(250,000.00)	(686,231.00)	(358,443.14)	-
Total other financing sources (uses)	200,000.00	13,409.78	87,545.43	1,000,000.00	-	(250,000.00)	7,660,854.33	(123,643.14)	-
Excess of revenues and other financing sources over (under) expenditures and other uses	200,000.00	13,409.78	87,545.43	1,000,000.00	-	937.00	94,294.97	(123,643.14)	-
Fund balances at beginning of year	-	-	-	1,000,000.00	-	928,913.00	3,483.63	130,283.05	-
Adjustments	-	138,182.78	-	-	-	-	-	-	-
Fund balances at end of year	$ 200,000.00	$ 151,592.56	$ 87,545.43	$ 2,000,000.00	$ -	$ 929,850.00	$ 97,778.60	$ 6,639.91	$ -

The notes to the financial statement are an integral part of this statement.

STATE OF LOUISIANA
SPECIAL PURPOSE FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
YEAR ENDED JUNE 30, 1983
WITH COMPARATIVE TOTALS FOR YEAR ENDED JUNE 30, 1982

	Horticulture Commission Fund	Industrial Development Fund	Lake Charles Harbor and Terminal Fund	Local Government Assistance Fund	Louisiana Beautification Fund	Louisiana State Wildlife and Game Preserve Fund	Law Enforcement Officers & Fireman's Survivor Bene. Fund	Marsh Island Operating Fund	Minority Business Development Fund
Revenues:									
Intergovernmental receipts	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Taxes	-	-	725,814.71	-	-	-	-	-	-
Use of money and property	-	-	-	-	-	-	-	570,840.93	-
Licenses, permits and fees	-	-	-	-	-	-	-	-	-
Sales and services	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-
State revenue sharing (net)	-	-	-	-	-	-	-	-	-
Total revenues	-	-	725,814.71	-	-	-	-	570,840.93	-
Expenditures:									
Conservation	-	-	-	-	-	-	-	-	-
Aid to local government	-	-	725,814.71	-	-	-	-	-	-
Other	-	577,107.91	-	-	-	-	-	-	-
Debt service:									
Principal retirement	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-
Total expenditures	-	577,107.91	725,814.71	-	-	-	-	-	-
Excess of revenues over (under) expenditures	-	(577,107.91)	-	-	-	-	-	570,840.93	-
Other financing sources (uses)):									
Non operating revenue (expenditure)	-	-	-	-	-	-	-	-	-
Operating transfers in	241,311.00	1,000,000.00	-	-	-	1,776,533.07	-	-	1,159,066.60
Operating transfers out	(196,206.43)	(422,892.09)	-	-	(35.00)	(888,266.54)	-	(570,840.93)	-
Total other financing sources (uses)	45,104.57	577,107.91	-	-	(35.00)	888,266.53	-	(570,840.93)	1,159,066.60
Excess of revenues and other financing sources over (under) expenditures and other uses	45,104.57	-	-	-	(35.00)	888,266.53	-	-	1,159,066.60
Fund balances at beginning of year	-	-	-	-	35.00	7,742.02	-	-	-
Adjustments	55,983.97	-	-	-	-	-	-	-	357,025.71
Fund balances at end of year	$ 101,088.54	$ -	$ -	$ -	$ -	$ 896,008.55	$ -	$ -	$ 1,516,092.31

The notes to the financial statement are an integral part of this statement.

STATE OF LOUISIANA
SPECIAL PURPOSE FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
YEAR ENDED JUNE 30, 1983
WITH COMPARATIVE TOTALS FOR YEAR ENDED JUNE 30, 1982

	Natural Resources Conservation Fund	Natural Res. Research and Development Fund	Parish Road Bond Fund	Parish Royalty Fund	Parish Royalty Sinking Fund	Parish Transporation Fund	Patient's Compensation Fund	Port of New Orleans - Gas Tax Fund	Rockefeller Refuge Fund
Revenues:									
Interpovermental receipts	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Taxes	-	-	-	-	-	-	-	6,532,332.50	-
Use of money and property	-	-	-	44,245,232.45	-	-	-	-	8,637,615.27
Licenses, permits and fees	197,760.00	-	-	-	-	-	-	-	-
Sales and services	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	513,613.34	-	-	-	-	-
State revenue sharing (net)	-	-	-	-	-	-	-	-	-
Total revenues	197,760.00	-	-	44,758,845.79	-	-	-	6,532,332.50	8,637,615.27
Expenditures:									
Conservation	-	-	-	-	-	-	-	-	-
Aid to local government	-	-	-	40,039,339.18	-	-	-	-	-
Other	-	-	-	-	8,953.98	-	-	500,000.00	-
Debt service:									
Principal retirement	-	-	-	-	4,345,072.50	-	-	-	-
Interest	-	-	-	-	1,088,466.40	-	-	-	-
Total expenditures	-	-	-	40,039,339.18	5,442,492.88	-	-	500,000.00	-
Excess of revenues over (under) expenditures	197,760.00	-	-	4,719,506.61	(5,442,492.88)	-	-	6,032,332.50	8,637,615.27
Other financing sources (uses)):									
Non operating revenue (expenditure)	-	-	-	-	-	-	-	-	-
Operating transfers in	-	2,010,445.20	-	-	4,719,506.61	-	5,870,020.33	10,547.25	199,195.33
Operating transfers out	-	(1,631,760.21)	-	(4,719,506.61)	-	-	(3,857,488.92)	(6,042,879.75)	(11,174,230.15)
Total other financing sources (uses)	-	378,684.99	-	(4,719,506.61)	4,719,506.61	-	2,012,531.41	(6,032,332.50)	(10,975,034.82)
Excess of revenues and other financing sources over (under) expenditures and other uses	197,760.00	378,684.99	-	-	(722,986.27)	-	2,012,531.41	-	(2,337,419.55)
Fund balances at beginning of year	-	1,750,000.00	-	-	5,651,858.17	-	17,195,600.96	-	24,173,109.30
Adjustments	-	500,000.00	-	-	-	-	-	-	-
Fund balances at end of year	$ 197,760.00	$ 2,128,684.99	$ -	$ -	$ 4,928,871.90	$ -	$ 19,208,132.37	$ -	$ 21,835,689.75

The notes to the financial statement are an integral part of this statement.

STATE OF LOUISIANA
SPECIAL PURPOSE FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
YEAR ENDED JUNE 30, 1983
WITH COMPARATIVE TOTALS FOR YEAR ENDED JUNE 30, 1982

	Rockefeller Scholarship Fund	Severance Tax Fund	Small Contract Bond Fund	State Highway Fund # 2	State Parks Land Acquisition Fund	State Revenue Sharing Fund	Structural Pest Control Comm. Fund	The Office of Workmen's Comp. Administration Fund	Tax Surplus Fund
Revenues:									
Intergovernmental receipts	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Taxes	-	-	-	-	-	-	-	-	-
Use of money and property	-	-	-	8,448,501.53	-	-	-	-	-
Licenses, permits and fees	-	-	-	-	-	-	-	-	-
Sales and services	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-
State revenue sharing (net)	-	-	-	-	-	-	-	-	-
Total revenues	-	-	-	8,448,501.53	-	-	-	-	-
Expenditures:									
Conservation	-	-	-	-	-	-	-	-	-
Aid to local government	-	29,202,349.22	-	-	-	101,275,650.00	-	-	-
Other	-	-	-	8,448,501.53	-	-	-	-	-
Debt service:									
Principal retirement	-	-	-	436,000.00	-	-	-	-	-
Interest	-	-	-	22,861.00	-	-	-	-	-
Total expenditures	-	29,202,349.22	-	8,907,362.53	-	101,275,650.00	-	-	-
Excess of revenues over (under) expenditures	-	(29,202,349.22)	-	(458,861.00)	-	(101,275,650.00)	-	-	-
Other financing sources (uses)):									
Non operating revenue (expenditure)	-	-	-	-	-	-	-	-	-
Operating transfers in	106,843.99	29,202,349.22	-	-	285,283.24	101,275,650.00	197,284.02	-	-
Operating transfers out	(109,700.00)	-	-	-	(322,792.54)	-	(209,522.89)	-	-
Total other financing sources (uses)	(2,856.01)	29,202,349.22	-	-	(37,509.30)	101,275,650.00	(12,238.87)	-	-
Excess of revenues and other financing sources over (under) expenditures and other uses	(2,856.01)	-	-	(458,861.00)	(37,509.30)	-	(12,238.87)	-	-
Fund balances at beginning of year	112,510.00	-	2,786.82	934,781.00	968,377.62	131,491.79	-	-	-
Adjustments	-	-	-	-	-	-	92,981.03	-	-
Fund balances at end of year	$ 109,653.99	$ -	$ 2,786.82	$ 475,920.00	$ 930,868.32	$ 131,491.79	$ 80,742.16	$ -	$ -

The notes to the financial statement are an integral part of this statement.

STATE OF LOUISIANA
SPECIAL PURPOSE FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
YEAR ENDED JUNE 30, 1983
WITH COMPARATIVE TOTALS FOR YEAR ENDED JUNE 30, 1982

	Tidelands Fund	Vehicle Special Permit and Enforcement Fund	Water Revenue Fund	Water Well Driller Fee Fund	Special Purpose-Levee Districts	Special Purpose Ports and Harbors	TOTALS June 30, 1983	TOTALS June 30, 1982
Revenues:								
Intergovernmental receipts	$ -	$ -	$ -	$ -	$ -	$ 198,040.00	$ 198,040.00	$ 682,324.20
Taxes	-	-	-	-	15,046,297.00	2,084,121.00	24,388,565.21	24,108,636.73
Use of money and property	2,418,766.00	-	-	-	13,116,642.00	45,141.00	69,893,641.59	85,608,495.65
Licenses, permits and fees	-	-	-	-	-	-	8,646,261.53	8,526,660.77
Sales and services	-	-	1,093,225.03	11,889.88	-	-	8,805,874.78	8,044,413.64
Other receipts	-	-	1,724.47	-	5,353,160.00	183,704.00	10,782,409.73	27,299,286.92
State revenue sharing (net)	-	-	-	-	5,424,920.00	136,347.00	5,561,267.00	2,897,158.00
Total revenues	2,418,766.00	-	1,094,949.50	11,889.88	38,941,019.00	2,647,353.00	128,276,059.84	157,166,975.91
Expenditures:								
Conservation	-	-	-	-	-	-	28,893,074.53	29,683,129.36
Aid to local government	-	-	-	-	-	-	178,809,712.47	253,274,904.34
Other	-	-	-	10,739.88	24,384,447.00	818,429.00	45,231,944.56	41,042,116.32
Debt service:								
Principal retirement	-	-	-	-	-	-	4,781,072.50	5,187,000.00
Interest	-	-	-	-	-	-	1,111,327.40	1,357,575.40
Total expenditures	-	-	-	10,739.88	24,384,447.00	818,429.00	258,827,131.46	330,544,725.42
Excess of revenues over (under) expenditures	2,418,766.00	-	1,094,949.50	1,150.00	14,556,572.00	1,828,924.00	(130,551,071.62)	(173,377,749.51)
Other financing sources (uses)):								
Non operating revenue (expenditure)	-	-	-	-	(4,733,260.00)	(1,279,284.00)	(6,584,524.59)	(2,931,567.00)
Operating transfers in	1,355,077.46	8,472,179.25	-	-	-	-	206,451,091.77	302,035,184.15
Operating transfers out	(2,075,000.00)	(8,472,179.25)	(1,094,949.50)	-	-	-	(57,032,298.91)	(38,637,154.18)
Total other financing sources (uses)	(719,922.54)	-	(1,094,949.50)	-	(4,733,260.00)	(1,279,284.00)	142,834,268.27	260,466,462.97
Excess of revenues and other financing sources over (under) expenditures and other uses	1,698,843.46	-	-	1,150.00	9,823,312.00	549,640.00	12,283,196.65	87,088,713.46
Fund balances at beginning of year	23,152,722.60	-	-	19,334.45	41,116,607.00	2,003,555.00	181,684,231.44	91,296,349.42
Adjustments	-	-	-	-	(1,387,534.00)	21,636.00	374,823.93	3,996,502.56
Fund balances at end of year	$ 24,851,566.06	$ -	$ -	$ 20,484.45	$ 49,552,385.00	$ 2,574,831.00	$ 194,342,252.02	$ 182,381,565.44

The notes to the financial statements are an integral part of this statement.

Capital Projects Funds

STATE OF LOUISIANA
CAPITAL PROJECT FUNDS
COMBINING BALANCE SHEET
JUNE 30, 1983
WITH COMPARATIVE TOTALS FOR YEAR ENDED JUNE 30, 1982

	Capital Improvement Bond Fund	Capital Outlay Escrow Fund	Interest Earnings Fund	Capital Projects - Levee Distri[illegible]	Capital Projects - Ports and Harbors	TOTALS June 30, 1983	TOTALS June 30, 1982
Assets							
Cash and investments - State Treasury	$ 18,206,179.03	$ 927,429,671.63	$ 22,435,399.46	$ 19,131,817.00	$ -	$987,203,067.12	$1,063,861,666.74
Cash in agency	-	17,050.70	-	713,602.00	1,160,755.00	1,891,407.70	15,727,071.00
Receivables	-	84,475,000.00	-	3,032,727.00	3,724,897.00	91,232,624.00	5,469,909.05
Due from other funds	-	23,053,231.23	790,946.42	-	-	23,844,177.65	554,180.00
Due from Federal Government	-	30,958,758.72	-	-	-	30,958,758.72	18,125,877.43
Other assets	-	-	-	196,495.00	9,574,381.00	9,770,876.00	5,208,976.00
Total assets	$ 18,206,179.03	$1,065,933,712.28	$ 23,226,345.88	$ 23,074,641.00	$ 14,460,033.00	$1,144,900,911.19	$1,108,947,680.22
Liabilities and Fund Equity							
Liabilities:							
Accounts payable - other	$ -	$ -	$ -	$ -	$ 2,338,119.00	$ 2,338,119.00	$ 810,869.48
Contracts payable	3,163.56	17,130,340.77	-	632,702.00	5,396,669.00	23,162,875.33	14,129,291.68
Construction contracts payable - retainage liens	33,609.50	34,783,314.78	-	-	-	34,816,924.28	28,972,783.63
Department of Transportation and Development - Accounts Payable	-	35,195,007.03	-	-	-	35,195,007.03	27,090,976.34
Due to other funds	6,562,505.37	36,376,073.41	13,226,345.88	-	-	56,164,924.66	8,460,400.14
Other liabilities	-	-	-	825,188.00	-	825,188.00	2,723,854.00
Total liabilities	6,599,278.43	123,484,735.99	13,226,345.88	1,457,890.00	7,734,788.00	152,503,038.30	82,188,175.27

STATE OF LOUISIANA
CAPITAL PROJECT FUNDS
COMBINING BALANCE SHEET
JUNE 30, 1983
WITH COMPARATIVE TOTALS FOR YEAR ENDED JUNE 30, 1982

	Capital Improvement Bond Fund	Capital Outlay Escrow Fund	Interest Earnings Fund	Capital Projects - Levee Districts	Capital Projects - Ports and Harbors	TOTALS June 30, 1983	TOTALS June 30, 1982
Fund Equity:							
Contributed capital	-	-	-	-	6,329,308.00	6,329,308.00	6,250,430.00
Fund balance:							
Reserved for encumbrances - let contracts	3,504,260.06	578,888,801.83	-	-	-	582,393,061.89	712,748,296.69
Reserved for encumbrances - unlet contracts	8,102,640.54	363,412,006.07	-	4,215,857.00	-	375,730,503.61	234,826,408.78
Other reserves	-	-	-	14,273,730.00	-	14,273,730.00	1,539,217.00
Unreserved and undesignated	-	148,168.39	10,000,000.00	3,127,164.00	395,937.00	13,671,269.39	71,395,152.48
Total fund equity	11,606,900.60	942,448,976.29	10,000,000.00	21,616,751.00	6,725,245.00	992,397,872.89	1,026,759,504.95
Total liabilities, reserves and fund equity	$ 18,206,179.03	$1,065,933,712.28	$ 23,226,345.88	$ 23,074,641.00	$ 14,460,033.00	$1,144,900,911.19	$1,108,947,680.22

The notes to the financial statements are an integral part of this statement.

STATE OF LOUISIANA
CAPITAL PROJECTS FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
YEAR ENDED JUNE 30, 1983
WITH COMPARATIVE TOTALS FOR YEAR ENDED JUNE 30, 1982

	Capital Improvement Bond Fund	Capital Outlay Escrow Fund	Interest Earnings Fund	Capital Projects - Levee Districts	Capital Projects - Ports and Harbors	TOTALS June 30, 1983	TOTALS June 30, 1982
Revenues:							
Intergovernmental receipts	$ -	$ 184,787,705.25	$ -	$ -	$ -	$184,787,705.25	$ 142,160,796.23
Taxes	-	-	-	6,045,812.00	-	6,045,812.00	5,251,069.00
Use of money and property	-	-	-	1,483,292.00	-	1,483,292.00	1,900,115.00
Other receipts	-	5,671,766.15	-	2,868,661.00	18,015.00	8,558,442.15	6,406,112.63
Total revenues	-	190,459,471.40	-	10,397,765.00	18,015.00	200,875,251.40	155,718,092.86
Expenditures:							
Department of Transportation and Development	-	546,377,038.36	-	-	-	546,377,038.36	464,840,347.81
Facility Planning and Control	-	265,498,928.38	-	-	-	265,498,928.38	238,704,173.76
Other expenditures	4,144,108.69	-	-	6,838,686.00	55,963.00	11,038,757.69	29,833,177.81
Total expenditures	4,144,108.69	811,875,966.74	-	6,838,686.00	55,963.00	822,914,724.43	733,377,699.38
Excess of revenues over (under) expenditures	(4,144,108.69)	(621,416,495.34)	-	3,559,079.00	(37,948.00)	(622,039,473.03)	(577,659,606.52)
Other financing sources (uses):							
Other	-	-	-	118,538.00	-	118,538.00	152,943.00
Proceeds - sale of bonds	-	365,675,000.00	-	-	-	365,675,000.00	323,175,000.00

STATE OF LOUISIANA
CAPITAL PROJECTS FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
YEAR ENDED JUNE 30, 1983
WITH COMPARATIVE TOTALS FOR YEAR ENDED JUNE 30, 1982

	Capital Improvement Bond Fund	Capital Outlay Escrow Fund	Interest Earnings Fund	Capital Projects - Levee Districts	Capital Projects - Ports and Harbors	TOTALS June 30, 1983	TOTALS June 30, 1982
Operating transfers in	98,000.00	309,780,042.95	23,932,168.42	-	-	333,810,211.37	422,785,706.76
Operating transfers out	(1,645,371.63)	(58,689,119.87)	(73,309,423.90)	-	-	(133,643,915.40)	(26,703,616.81)
Total other financing sources (uses)	(1,547,371.63)	616,765,923.08	(49,377,255.48)	118,538.00	-	565,959,833.97	719,410,032.95
Excess of revenues and other sources over (under) expenditures and other uses	(5,691,480.32)	(4,650,572.26)	(49,377,255.48)	3,677,617.00	(37,948.00)	(56,079,639.06)	141,750,426.43
Fund balance at beginning of year	16,092,380.92	927,099,548.55	59,377,255.48	17,564,079.00	6,626,241.00	1,026,759,504.95	893,404,370.71
Adjustments	1,206,000.00	20,000,000.00	-	375,055.00	136,952.00	21,718,007.00	(8,395,292.19)
Fund balance at end of year	$ 11,606,900.60	$ 942,448,976.29	$ 10,000,000.00	$ 21,616,751.00	$ 6,725,245.00	$ 992,397,872.89	$1,026,759,504.95

The notes to the financial statements are an integral part of this statement.

Debt Service Funds

STATE OF LOUISIANA
ALL DEBT SERVICE FUNDS
COMBINING BALANCE SHEET
JUNE 30, 1983
WITH COMPARATIVE TOTALS FOR JUNE 30, 1982

	Bond Security and Redemption Fund	Long Range Highway Fund	Port of New Orleans - Interest and Bond Fd.	Debt Service - Levee Districts	Debt Service - Ports and Harbors	TOTALS June 30, 1983	TOTALS June 30, 1982
Assets							
Cash in agency	$ -	$ -	$ -	$ 376,591.00	$ 139,836.00	$ 516,427.00	$ 138,232.00
Cash and investments - State Treasury	24,325,257.60	-	-	728,603.00	-	25,053,860.60	529,150.90
Accounts receivable	335,254,226.07	-	-	-	345.00	335,254,571.07	321,692,387.75
Due from other funds	76,306,452.94	17,802,161.47	-	-	-	94,108,614.41	29,259,913.70
Total assets	$ 435,885,936.61	$ 17,802,161.47	$ -	$ 1,105,194.00	$ 140,181.00	$454,933,473.08	$ 351,619,684.35
Liabilities and Fund Balance							
Liabilities:							
Accounts payable	$ 1,180.68	$ -	$ -	$ -	$ -	$ 1,180.68	$ -
Other liabilities	-	-	-	-	-	-	44,435.00
Due to other funds	435,884,755.93	17,802,161.47	-	-	-	453,686,917.40	349,569,740.35
Matured bonds and interest payable	-	-	-	364,914.00	136,070.00	500,984.00	36,544.00
Total liabilities	435,885,936.61	17,802,161.47	-	364,914.00	136,070.00	454,189,082.08	349,650,719.35
Fund balance:							
Reserved for debt service	-	-	-	728,603.00	-	728,603.00	1,968,965.00
Unreserved and undesignated	-	-	-	11,677.00	4,111.00	15,788.00	-
Total fund balance	-	-	-	740,280.00	4,111.00	744,391.00	1,968,965.00
Total liabilities and fund balance	$ 435,885,936.61	$ 17,802,161.47	$ -	$ 1,105,194.00	$ 140,181.00	$454,933,473.08	$ 351,619,684.35

The notes to the financial statements are an integral part of this statement.

STATE OF LOUISIANA
ALL DEBT SERVICE FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
YEAR ENDED JUNE 30, 1983
WITH COMPARATIVE TOTALS FOR YEAR ENDED JUNE 30, 1982

	Bond Security and Redemption Fund	Long Range Highway Fund	Port of New Orleans - Interest and Bond Fd.	Debt Service - Levee Districts	Debt Service - Ports and Harbors	TOTALS June 30, 1983	TOTALS June 30, 1982
Revenues:							
Intergovernmental receipts	$ 32,847,844.56	$ -	$ -	$ -	$ -	$ 32,847,844.56	$ 28,531,894.66
Taxes	2,768,390,175.36	103,934,368.52	-	-	1,125,816.00	2,873,450,359.88	2,983,196,948.50
Use of money and property	713,187,806.56	-	-	-	29,441.00	713,217,247.56	894,804,330.90
Licenses, permits and fees	98,750,783.57	-	-	-	-	98,750,783.57	90,143,237.10
Sales of commodities and services	17,201,644.11	-	-	-	-	17,201,644.11	13,944,403.56
Other receipts	212,148,195.65	-	-	49,979.00	-	212,198,174.65	55,056,120.08
Total revenues	3,842,526,449.81	103,934,368.52	-	49,979.00	1,155,257.00	3,947,666,054.33	4,065,676,934.80
Expenditures:							
Debt service:							
Principal retirement	235,902,000.00	3,429,000.00	2,415,000.00	585,000.00	745,000.00	243,076,000.00	97,049,000.00
Interest	147,013,112.22	671,227.25	1,528,532.45	388,228.00	313,510.00	149,914,609.92	116,509,475.58
Other expenditures	219,073.30	-	-	-	3,630.00	222,703.30	287,860.91
Total expenditures	383,134,185.52	4,100,227.25	3,943,532.45	973,228.00	1,062,140.00	393,213,313.22	213,846,336.49

STATE OF LOUISIANA
ALL DEBT SERVICE FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
YEAR ENDED JUNE 30, 1983
WITH COMPARATIVE TOTALS FOR YEAR ENDED JUNE 30, 1982

	Bond Security and Redemption Fund	Long Range Highway Fund	Port of New Orleans - Interest and Bond Fd.	Debt Service - Levee Districts	Debt Service - Ports and Harbors	TOTALS June 30, 1983	TOTALS June 30, 1982
Excess of revenues over (under) expenditures	3,459,392,264.29	99,834,141.27	(3,943,532.45)	(923,249.00)	93,117.00	3,554,452,741.11	3,851,830,598.31
Other financing sources (uses)							
Receipts for debt service	-	-	3,943,532.45	-	-	3,943,532.45	3,935,460.65
Other	-	-	-	985,251.00	(47,221.00)	938,030.00	1,990,645.00
Interagency receipts	237,947,035.04	-	-	-	-	237,947,035.04	233,127,713.17
Operating transfers in	107,552,634.56	-	-	-	-	107,552,634.56	123,876,331.19
Operating transfers out	(3,814,564,620.34)	(99,834,141.27)	-	-	-	(3,914,398,761.61)	(4,212,743,288.98)
Total other financing sources (uses)	(3,469,064,950.74)	(99,834,141.27)	3,943,532.45	985,251.00	(47,221.00)	(3,564,017,529.56)	(3,849,813,138.97)
Excess of revenues over (under) expenditures and other uses	(9,672,686.45)	-	-	62,002.00	45,896.00	(9,564,788.45)	2,017,459.34
Fund balance at beginning of year	-	-	-	928,403.00	1,040,564.00	1,968,967.00	1,700,094.28
Adjustments	9,672,686.45	-	-	(250,125.00)	(1,082,349.00)	8,340,212.45	(1,748,588.62)
Fund balances at end of year	$ -	$ -	$ -	$ 740,280.00	$ 4,111.00	$ 744,391.00	$ 1,968,965.00

The notes to the financial statements are an integral part of this statement.

Internal Service Funds

STATE OF LOUISIANA
COMBINING BALANCE SHEET - INTERNAL SERVICE FUNDS
YEAR ENDED JUNE 30, 1983
WITH COMPARATIVE TOTALS FOR JUNE 30, 1982

	Division of Administration Office of Risk Management	Department of Treasury State Employees Group Benefits Program	Division of Administration Office of Telecommunications Management	Division of Administration La. Property Control Section	Division of Administration Administrative Services	La. Federal Property Assistance Agency	Department of Corrections Agri-Business Division	TOTALS 1983	TOTALS 1982
Assets									
Current assets:									
Cash and investments - State Treasury	$ 31,498,905.06	$ 14,154,507.73	$ 1,630,431.97	$ 552,767.21	$ 83,639.39	$ 216,517.15	$ 92,317.21	$ 48,429,085.72	$ 62,564,622.85
Cash in agency	2,687,193.52	16,753,813.38	-	59,762.60	(8,551.60)	26,376.06	296,868.52	19,814,962.48	4,736,663.80
Accounts receivable	2,703,074.65	6,371,023.10	6,104,601.73	247,583.11	534,788.87	52,769.12	684,101.75	16,697,442.33	19,611,974.45
Due from other funds	21,306.02	3,049,103.21	28,343.11	11,821.51	14,005.25	6,030.08	-	3,130,609.18	131,812.84
Miscellaneous	968,947.15	12,737.13	-	35,151.09	6,310.48	674.86	15,480.77	1,039,301.48	807,146.76
Inventory, at cost	-	-	-	7,206.62	754,295.87	-	2,257,006.36	3,018,508.85	2,638,769.92
Fixed assets (net of accumulated depreciation)	167,679.12	1,249,425.18	752,121.94	456,855.79	333,706.89	15,472.79	2,437,934.47	5,413,095.68	7,271,845.44
Total assets	$ 38,047,105.52	$ 41,590,509.73	$ 8,715,498.75	$ 1,370,647.43	$ 1,718,195.15	$ 317,340.06	$ 5,783,709.08	$ 97,543,005.72	$ 97,702,836.06
Liabilities and Fund Equity									
Liabilities:									
Vouchers and accounts payable	$ 642,942.32	$ 217,048.70	$ 3,944,902.51	$ 59,727.87	$ 294,793.22	$ 13,810.56	$ 369,586.85	$ 5,542,792.03	$ 8,235,820.68
Advance from General Fund	-	-	450,000.00	100,000.00	700,000.00	100,000.00	-	1,350,000.00	1,360,000.00
Collectible annual leave	93,019.86	252,318.99	106,476.23	36,843.92	59,167.24	29,054.83	83,379.82	640,260.89	439,692.52
Estimated liabilities for claims	19,101,454.54	31,612,497.38	-	-	-	-	-	50,713,951.92	42,820,198.10
Other	3,553,246.67	1,605,009.00	-	44,758.98	-	803.60	93,749.42	5,297,567.67	2,886,323.31
Total liabilities	23,390,663.39	33,686,874.07	4,501,378.74	241,330.77	1,033,960.46	143,668.99	546,696.09	63,544,572.51	55,742,034.61
Fund Equity:									
Contributed capital	-	-	-	36,443.78	-	-	514,973.92	551,417.70	25,358.00
Retained earnings:									
Reserve for encumbrances	571,456.27	2,876,664.05	1,395,796.63	-	-	-	-	4,843,916.95	2,697,454.39
Unreserved	14,084,985.86	5,026,971.61	2,818,323.38	1,092,872.88	684,234.69	173,671.07	4,722,039.07	28,603,098.56	39,237,989.06
Total fund equity	14,656,442.13	7,903,635.66	4,214,120.01	1,129,316.66	684,234.69	173,671.07	5,237,012.99	33,998,433.21	41,960,801.45
Total liabilities and fund equity	$ 38,047,105.52	$ 41,590,509.73	$ 8,715,498.75	$ 1,370,647.43	$ 1,718,195.15	$ 317,340.06	$ 5,783,709.08	$ 97,543,005.72	$ 97,702,836.06

The notes to the financial statements are an integral part of this statement.

STATE OF LOUISIANA
COMBINING STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN RETAINED EARNINGS
INTERNAL SERVICE FUNDS
YEAR ENDED JUNE 30, 1983
WITH COMPARATIVE TOTALS FOR JUNE 30, 1982

	Division of Administration Office of Risk Management	Department of Treasury State Employees Group Benefits Program	Division of Administration Office of Telecommunications Management	Division of Administration La. Property Control Section	Division of Administration Administrative Services	La. Federal Property Assistance Agency	Department of Corrections Agri-Business Division	TOTALS 1983	TOTALS 1982
Operating revenues:									
Charges for commodities	$ -	$ -	$ -	$ 1,961,665.07	$ 1,555,658.54	$ 552,004.45	$ 8,472,759.28	$ 12,542,087.34	$ 12,181,627.34
Charges for services	14,224,315.42	120,089,566.10	32,359,533.45	16,043.27	1,277,647.24	-	-	168,867,105.48	150,200,784.62
Interest	3,419,519.00	3,320,074.32	-	-	-	-	-	6,739,593.32	8,757,274.35
Miscellaneous	1,276,171.30	152,007.62	1,498.18	28,288.60	282,945.81	19,897.36	-	1,760,808.87	2,928,833.62
Total operating revenues	18,920,005.72	124,461,648.04	32,361,031.63	2,005,996.94	3,116,251.59	571,901.81	8,472,759.28	189,909,595.01	174,068,519.93
Operating expenses:									
Personal services	1,191,111.35	4,219,904.97	1,698,684.64	653,322.45	844,543.05	308,418.64	491,296.29	9,407,281.39	8,226,246.18
Travel	52,788.41	52,245.22	15,744.05	4,500.99	2,346.28	17,760.73	2,257.69	147,143.37	141,097.30
Operating services	204,354.21	876,980.16	356,971.00	311,264.27	272,335.75	68,581.12	97,874.77	2,188,361.28	2,214,717.71
Supplies	50,415.34	102,204.21	33,910.94	457,832.71	1,802,034.71	53,210.58	6,704,903.89	9,204,512.38	7,803,168.97
Professional services	29,253.36	185,596.56	110,604.78	-	54,000.00	-	27,415.19	406,869.89	304,263.09
Other charges	22,950,144.16	160,221,414.06	28,482,223.52	8,192.96	-	-	548,355.00	212,210,329.72	177,406,414.77
Depreciation	56,163.06	251,993.05	52,218.06	101,885.74	50,387.83	3,263.74	230,371.65	746,283.13	853,938.44
Annual leave	22,038.67	66,651.37	15,511.45	506.76	11,208.92	1,271.38	(6,743.70)	110,444.85	125,597.88
Capital outlays	-	-	-	-	-	-	9,157.62	9,157.62	52,989.20
Interagency transfers	-	111,109.80	1,140.00	-	-	-	-	112,249.80	117,897.68
Total operating expenses	24,555,768.56	166,088,099.40	30,767,008.44	1,537,505.88	3,036,856.54	452,506.19	8,104,888.42	234,542,633.43	197,246,331.22
Operating income	(5,635,762.84)	(41,626,451.36)	1,594,023.19	468,491.06	79,395.05	119,395.62	367,870.86	(44,633,038.42)	(23,177,811.29)
Non-operating revenue (expenses)	-	-	-	-	-	-	132,385.71	132,385.71	430,479.75
Total non-operating revenue (expenses)	-	-	-	-	-	-	132,385.71	132,385.71	430,479.75
Income before operating transfers	(5,635,762.84)	(41,626,451.36)	1,594,023.19	468,491.06	79,395.05	119,395.62	500,256.57	(44,500,652.71)	(22,747,331.54)
Operating transfers in (out)	-	42,473,263.00	-	-	-	-	-	42,473,263.00	27,246,534.46
Net Income	(5,635,762.84)	846,811.64	1,594,023.19	468,491.06	79,395.05	119,395.62	500,256.57	(2,027,389.71)	4,499,202.92
Retained earnings at beginning of year	22,486,806.99	5,975,831.66	4,467,857.36	1,061,172.83	356,764.24	54,273.93	7,558,094.44	41,960,801.45	52,524,834.76
Prior period adjustments	(2,194,602.02)	1,080,992.36	(1,847,760.54)	(400,347.23)	248,075.40	1.52	(2,821,338.02)	(5,934,978.53)	(15,063,236.23)
Total retained earnings at end of year	$ 14,656,442.13	$ 7,903,635.66	$ 4,214,120.01	$ 1,129,316.66	$ 684,234.69	$ 173,671.07	$ 5,237,012.99	$ 33,998,433.71	$ 41,960,801.45

The notes to the financial statements are an integral part of this statement.

STATE OF LOUISIANA
COMBINING STATEMENT OF CHANGES IN FINANCIAL POSITION
INTERNAL SERVICE FUNDS
YEAR ENDED JUNE 30, 1983
WITH COMPARATIVE TOTALS FOR JUNE 30, 1982

	Division of Administration Office of Risk Management	Department of Treasury State Employees Group Benefits Program	Division of Administration Office of Telecommunications Management	Division of Administration La. Property Control Section	Division of Administration Administrative Services	La. Federal Property Assistance Agency	Department of Corrections Agri-Business Division	TOTALS 1983	TOTALS 1982
Sources of working capital:									
Operations:									
Net income	$ (5,635,762.84)	$ 847,923.39	$ 1,594,023.19	$ 468,491.06	$ 79,395.05	$ 119,395.62	$ 500,256.57	$ (2,026,277.96)	$ 4,499,202.92
Add back items not requiring working capital									
Depreciation	56,163.06	251,993.05	52,218.06	101,885.74	50,387.83	3,763.74	230,371.65	746,283.13	854,387.85
Gain (Loss) on disposal of assets	-	(1,111.75)	-	-	-	-	-	(1,111.75)	608.50
Working capital provided by operations	(5,579,599.78)	1,098,804.69	1,646,241.25	570,376.80	129,782.88	122,659.36	730,628.22	(1,281,106.58)	5,354,199.26
Prior period adjustments increase (decrease) affecting working capital	(2,194,602.02)	1,080,992.36	(1,847,760.54)	(400,347.23)	248,075.40	1.52	(255,077.75)	(3,368,718.26)	(19,783,284.21)
Total sources of working capital	(7,774,201.80)	2,179,797.05	(201,519.29)	170,029.57	377,858.28	122,660.88	475,550.47	(4,649,824.84)	(14,429,084.95)
Uses of working capital:									
Acquisitions of fixed assets	30,047.00	570,770.62	583,303.44	62,583.82	205,191.26	1,897.50	-	1,453,793.64	588,296.42
Total uses of working capital	30,047.00	570,770.62	583,303.44	62,583.82	205,191.26	1,897.50	-	1,453,793.64	588,296.42
Net increase (decrease) in working capital	(7,804,248.80)	1,609,026.43	(784,822.73)	107,445.75	172,667.02	120,763.38	475,550.47	(6,103,618.48)	(15,017,381.37)
Elements of net increase (decrease) in working capital:									
Cash	(2,826,093.18)	2,196,830.45	1,069,436.01	209,158.93	(81,195.48)	153,164.34	281,460.48	1,002,761.55	9,948,024.73
Receivables	1,136,325.65	(505,427.38)	(3,552,348.75)	(113,948.10)	365,354.25	(26,967.39)	(217,520.40)	(2,914,532.12)	5,965,635.18
Due from other funds	4,266.37	2,988,731.30	2,745.24	(1,238.37)	3,923.60	368.20	-	2,998,796.34	(90,902.76)
Inventory	-	-	-	(460,840.20)	451,145.17	-	389,433.96	379,738.93	(3,030,283.28)
Miscellaneous assets	250,616.15	12,737.13	-	(4,930.20)	1,151.84	(1,064.76)	(26,355.44)	232,154.72	(305,496.35)
Vouchers and accounts payable	1,036,851.44	(140,324.33)	1,685,258.35	61,164.57	(166,585.09)	(8,323.91)	224,987.62	2,693,028.65	1,738,031.44
Advance from general fund	-	10,000.00	-	400,000.00	(400,000.00)	-	-	10,000.00	-
Collectible annual leave	(22,038.67)	(66,651.37)	(15,511.45)	(506.76)	(11,208.92)	(1,271.38)	(83,379.82)	(200,568.37)	(439,692.52)
Estimated liabilities for claims	(5,074,121.54)	(2,819,632.28)	-	-	-	-	-	(7,893,753.82)	(12,066,638.43)
Other liabilities	(2,310,055.02)	(67,237.09)	25,597.87	18,585.88	10,081.65	4,858.28	(93,075.93)	(2,411,244.36)	(16,736,059.38)
Net increase (decrease) in working capital	$ (7,804,248.80)	$ 1,609,026.43	$ (784,822.73)	$ 107,445.75	$ 172,667.02	$ 120,763.38	$ 475,550.47	$ (6,103,618.48)	$ (15,017,381.37)

The notes to the financial statements are an integral part of this statement.

STATE OF LOUISIANA
HARBOR AND PORT FACILITIES - ENTERPRISE FUNDS
COMBINING BALANCE SHEET
JUNE 30, 1983
WITH COMPARATIVE TOTALS FOR JUNE 30, 1982

	Greater Baton Rouge Port (1)Commission	Lake Charles Harbor and Terminal District	Morgan City Harbor and Terminal District	New Orleans Port Commission	South Louisiana Port Commission	S. Tangipahoa Parish Port Commission	St. Bernard Port, Harbor and Terminal District	Greater Ouachita Port Commission	TOTAL 1982-83	TOTAL 1981-82
Assets										
Current assets:										
Cash	$ 1,310,146	$ 52,680	$ -	$ 397,176	$ -	$ -	$ -	$ -	$ 1,760,002	$ 32,574,571
Cash with fiscal agent	6,752,000	-	-	-	-	-	-	-	6,752,000	2,687,430
Investments	1,101,150	20,894,469	-	31,838,215	-	-	-	-	53,833,834	37,715,893
Receivables	1,020,139	2,369,699	-	5,580,470	-	-	-	-	8,970,308	95,205,826
Interfund receivables	-	2,381,813	-	-	-	-	-	-	2,381,813	10,276,152
Inventory	-	44,968	-	1,798,143	-	-	-	-	1,843,111	1,472,735
Other assets	227,347	6,939,675	-	5,697,358	-	-	-	-	12,864,380	8,193,109
Fixed assets:										
Land	1,942,101	3,151,556	-	18,367,649	-	-	-	-	23,461,306	23,538,687
Buildings and improvements (net of accumulated depreciation)	17,674,659	32,946,640	-	187,289,135	-	-	-	-	237,910,434	245,202,884
Furniture and equipment (net of accumulated depreciation)	301,910	3,198,746	-	-	-	-	-	-	3,500,656	50,942,090
Construction in progress	1,706,413	-	-	64,326,348	-	-	-	-	66,032,761	54,729,040
Total assets	$ 32,035,865	$ 71,980,246	$ -	$315,294,494	$ -	$ -	$ -	$ -	$ 419,310,605	$ 562,538,417
Liabilities and Fund Equity										
Liabilities:										
Current liabilities:										
Accounts payable	$ 466,947	$ 83,020	$ -	$ 1,645,560	$ -	$ -	$ -	$ -	$ 2,195,527	$ 3,498,321
Contracts payable	-	727,341	-	3,030,842	-	-	-	-	3,758,183	7,620,024
Payroll deductions and withholdings	-	-	-	-	-	-	-	-	-	331,631
Salaries and wages payable	-	36,721	-	108,523	-	-	-	-	145,244	464,596
Inter-fund payables	-	-	-	-	-	-	-	-	-	124,822
Unearned federal funds	-	-	-	-	-	-	-	-	-	136,001
Other liabilities	728,888	-	-	7,061,509	-	-	-	-	7,790,397	17,017,112
Matured bonds and interest payable	17,795	-	-	523,572	-	-	-	-	541,367	16,711,780
Deferred revenue	-	-	-	-	-	-	-	-	-	5,224,746
Long term liabilities:										
Bonds payable	12,263,630	13,129,540	-	65,136,944	-	-	-	-	90,530,114	210,679,277
Total liabilities	13,477,260	13,976,622	-	77,506,950	-	-	-	-	104,960,832	261,808,310
Fund Equity:										
Contributed capital	3,800,867	14,096,376	-	148,729,863	-	-	-	-	166,627,106	151,344,798
Total contributed capital	3,800,867	14,096,376	-	148,729,863	-	-	-	-	166,627,106	151,344,798
Retained earnings:										
Other reserves	-	11,217,415	-	-	-	-	-	-	11,217,415	15,114,775
Reserved for debt service	-	-	-	-	-	-	-	-	-	4,857,595
Unreserved	14,757,738	32,689,833	-	89,057,681	-	-	-	-	136,505,252	129,412,939
Total retained earnings	14,757,738	43,907,248	-	89,057,681	-	-	-	-	147,722,667	149,385,309
Total fund equity	18,558,605	58,003,624	-	237,787,544	-	-	-	-	314,349,773	300,730,107
Total liabilities and fund equity	$ 32,035,865	$ 71,980,246	$ -	$315,294,494	$ -	$ -	$ -	$ -	$ 419,310,605	$ 562,538,417

(1) At October 31, 1982.

The notes to the financial statements are an integral part of this statement.

STATE OF LOUISIANA
HARBOR AND PORT FACILITIES - ENTERPRISE FUNDS
COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS
YEAR ENDED JUNE 30, 1983
WITH COMPARATIVE TOTALS FOR JUNE 30, 1982

	Greater Baton Rouge Port (1)Commission	Lake Charles Harbor and (2)Terminal District	Morgan City Harbor and Terminal District	New Orleans Port Commission	South Louisiana Port Commission	S. Tangipahoa Parish Port Commission	St. Bernard Port, Harbor and Terminal District	Greater Ouachita Port Commission	TOTAL 1982-83	TOTAL 1981-82
Operating Revenues:										
Charges for services	$ 4,625,147	$ 5,393,047	$ -	$ 31,133,180	$ -	$ -	$ -	$ -	$ 41,151,374	$ 35,207,866
Rentals	-	2,139,124	-	-	-	-	-	-	2,139,124	18,637,026
Intergovernmental revenues	-	885	-	-	-	-	-	-	885	885
Interest	-	-	-	-	-	-	-	-	-	15,751,137
Other	236,963	178,574	-	-	-	-	-	-	415,537	2,922,796
Total operating revenues	4,862,110	7,711,630	-	31,133,180	-	-	-	-	43,706,920	72,519,710
Operating Expenses:										
Personal Services	-	2,151,742	-	-	-	-	-	-	2,151,742	-
Contractual Services	-	356,939	-	-	-	-	-	-	356,939	-
Supplies	-	1,610,908	-	-	-	-	-	-	1,610,908	-
Utilities	-	215,778	-	-	-	-	-	-	215,778	-
Interest expense	-	-	-	-	-	-	-	-	-	16,337,047
Other	-	-	-	-	-	-	-	-	-	1,113,237
Direct	1,656,513	-	-	23,139,188	-	-	-	-	24,795,701	26,238,136
Administrative	481,869	-	-	-	-	-	-	-	481,869	5,842,237
Provision for depreciation	1,257,988	2,223,320	-	9,367,924	-	-	-	-	12,849,232	11,427,912
Total operating expenses	3,396,370	6,558,687	-	32,507,112	-	-	-	-	42,462,169	60,958,569
Operating income	1,465,740	1,152,943	-	(1,373,932)	-	-	-	-	1,244,751	11,561,141
Non-operating income (expenses)	807,003	4,233,289	-	1,523,769	-	-	-	-	6,564,061	1,153,556
Net Income	2,272,743	5,386,232	-	149,837	-	-	-	-	7,808,812	12,714,697
Retained earnings at beginning of year	12,484,995	40,064,365	-	88,788,552	-	-	-	-	141,337,912	136,670,612
Prior period adjustments	-	(1,543,349)	-	119,292	-	-	-	-	(1,424,057)	-
Retained earnings at end of year	$ 14,757,738	$ 43,907,248	$ -	$ 89,057,681	$ -	$ -	$ -	$ -	$ 147,722,667	$ 149,385,309

(1) for the period November 1, 1981 to October 31, 1982.
(2) for the period January 1, 1983 to June 30, 1983.

The notes to the financial statements are an integral part of this statement.

Enterprise Funds

Fiduciary Funds

STATE OF LOUISIANA
HARBOR AND PORT FACILITIES - ENTERPRISE FUNDS
COMBINING STATEMENT OF CHANGES IN FINANCIAL POSITION
YEAR ENDED JUNE 30, 1983
WITH COMPARATIVE TOTALS FOR JUNE 30, 1982

	Greater Baton Rouge Port (1)Commission	Lake Charles Harbor and (2)Terminal District	Morgan City Harbor and Terminal District	New Orleans Port Commission	South Louisiana Port Commission	S. Tangipahoa Parish Port Commission	St. Bernard Port, Harbor and Terminal District	Greater Ouachita Port Commission	TOTAL 1982-83	TOTAL 1981-82
Sources of Working Capital:										
Operations:										
Net Income	$ 2,272,743	$ 5,386,232	$ -	$ 149,837	$ -	$ -	$ -	$ -	$ 7,808,812	$ 12,714,697
Items not requiring Working capital										
Depreciation	1,257,988	2,223,320	-	9,367,924	-	-	-	-	12,849,232	11,427,912
Amortization	4,539	-	-	-	-	-	-	-	4,539	(873,949)
Contributions	-	3,583,826	-	-	-	-	-	-	3,583,826	25,562,136
Other sources	546	149,673	-	20,027,158	-	-	-	-	20,177,377	70,189,358
Total sources of working capital	3,535,816	11,343,051	-	29,544,919	-	-	-	-	44,423,786	119,020,154
Uses of Working Capital:										
Acquisition of plant and equipment	2,140,588	3,031,381	-	24,146,973	-	-	-	-	29,318,942	71,557,584
Debt retirement	600,387	1,010,000	-	4,260,694	-	-	-	-	5,871,081	5,142,444
Net increase in current liabilities	-	406,731	-	-	-	-	-	-	406,731	1,748,140
Net increase in other assets	-	380,771	-	-	-	-	-	-	380,771	6,377,092
Accounts receivable and long term debt adjustments	-	-	-	45,437	-	-	-	-	45,437	22,215,773
Miscellaneous revenue/expense adjustments	-	-	-	392,643	-	-	-	-	392,643	48,412
Total uses of working capital	2,740,975	4,828,883	-	28,845,747	-	-	-	-	36,415,605	107,089,445
Net increase (decrease) in working capital	794,841	6,514,168	-	699,172	-	-	-	-	8,008,181	11,930,709
Elements of net increase (decrease) in working capital:										
Cash	896,986	(134,625)	-	19,340	-	-	-	-	781,651	624,472
Investments	-	3,583,008	-	6,362,799	-	-	-	-	9,945,807	6,238,568
Receivables	334,318	751,080	-	(6,709,069)	-	-	-	-	(5,623,671)	7,681,559
Interfund Accounts	-	1,663,238	-	-	-	-	-	-	1,663,238	641,572
Inventories	-	29,095	-	380,530	-	-	-	-	409,625	(117,894)
Other current assets	33,218	-	-	306,681	-	-	-	-	339,899	459,775
Accounts payable	(210,828)	583,517	-	672,003	-	-	-	-	1,044,692	(1,646,118)
Other current liabilities	(258,803)	38,855	-	(333,112)	-	-	-	-	(553,060)	(1,951,225)
Net increase (decrease) in working capital	$ 794,841	$ 6,514,168	$ -	$ 699,172	$ -	$ -	$ -	$ -	$ 8,008,181	$ 11,930,709

(1) For the period November 1, 1981 to October 31, 1982.
(2) For the period January 1, 1983 to June 30, 1983.

The notes to the financial statements are an integral part of this statement.

STATE OF LOUISIANA
FIDUCIARY FUNDS
COMBINING BALANCE SHEET
JUNE 30, 1983
WITH COMPARATIVE TOTALS FOR JUNE 30, 1982

	Pension Trust Funds Retirement Systems	Non-Expendable Trust La. St. Wildlife Refuge Prot. Trust Fund	EXPENDABLE TRUST FUNDS Unemployment Trust Fund	Louisiana Cancer and Lung Trust Fund	Louisiana Investment Fund for Enhancement	Rockefeller Wildlife Refuge Trust and Protection Fund	Russell Sage or Marsh Island Refuge Fund	Russell Sage Special Fund # 2	State Grant Water Control Bond Redemption Fund
Assets									
Cash and investments in State Treasury	$ -	$ 896,008.57	$ -	$ -	$ 69,343,628.74	$ 24,347,071.70	$ 10,592,637.97	$ 1,434,109.96	$ -
Cash in bank	1,515,876.52	-	854,125.99	-	-	-	-	-	-
Investments at cost	3,157,651,903.55	-	-	-	-	-	-	-	-
Accounts receivable	108,156,769.90	-	100,123,938.66	-	-	-	-	-	-
Due from other funds	-	-	-	-	1,930,000.00	-	664,140.13	664,140.12	-
Fixed assets	1,866,960.15	-	-	-	-	-	-	-	-
Total assets	$3,269,191,510.12	$ 896,008.57	$ 100,978,064.65	$ -	$ 71,273,628.74	$ 24,347,071.70	$ 11,256,778.10	$ 2,098,250.08	$ -
Liabilities and Fund Balance									
Liabilities:									
Other payables	$ 768,677.95	$ -	$ 4,196,894.74	$ -	$ -	$ -	$ -	$ -	$ -
Accounts payable	485,908.92	-	-	-	-	-	-	-	-
Due to other funds	165,200.27	-	237,543.51	-	45,764,362.07	-	127,942.89	-	-
Retiree benefits	7,083.32	-	-	-	-	-	-	-	-
Due to various agencies	-	-	-	-	-	-	-	-	-
Reserve for escrow and refundable deposits	-	-	-	-	-	-	-	-	-
Total liabilities	1,426,870.46	-	4,434,438.25	-	45,764,362.07	-	127,942.89	-	-
Fund balance:									
Reserved	3,267,764,639.66	-	96,543,626.40	-	-	-	-	-	-
Designated	-	-	-	-	25,509,266.67	-	-	-	-
Unreserved and undesignated	-	896,008.57	-	-	-	24,347,071.70	11,128,835.21	2,098,250.08	-
Total fund balance	3,267,764,639.66	896,008.57	96,543,626.40	-	25,509,266.67	24,347,071.70	11,128,835.21	2,098,250.08	-
Total liabilities and fund balance	$3,269,191,510.12	$ 896,008.57	$ 100,978,064.65	$ -	$ 71,273,628.74	$ 24,347,071.70	$ 11,256,778.10	$ 2,098,250.08	$ -

The notes to the financial statements are an integral part of this statement.

NOTE: Comparative data for 1982 does not include Unemployment Insurance Trust Fund activity due to non-availability of information.

STATE OF LOUISIANA
FIDUCIARY FUNDS
COMBINING BALANCE SHEET
JUNE 30, 1983
WITH COMPARATIVE TOTALS FOR JUNE 30, 1982

	EXPENDABLE TRUST FUNDS State Grant Water Control Debt Service Fund	Agency Funds	Totals (Memorandum Only) June 30, 1983	June 30, 1982
Assets				
Cash and investments	$ 987,008.51	$ 119,514,564.03	$ 227,115,029.48	$ 121,428,041.49
Cash in bank	-	183,766.77	2,553,769.28	4,306,950.09
Investments at cost	-	-	3,157,651,903.55	2,759,140,217.30
Accounts receivable	-	3,787,861.40	212,068,569.96	107,646,473.16
Due from other funds	-	28,633,954.53	31,892,234.78	76,399,303.33
Fixed assets	-	-	1,866,960.15	1,817,295.78
Total assets	$ 987,008.51	$ 152,120,146.73	$ 3,633,148,467.20	$ 3,070,738,281.15
Liabilities and Fund Balance				
Liabilities:				
Other payables	$ -	$ -	$ 4,965,572.69	$ 1,539,490.51
Accounts payable	-	-	485,908.92	2,915,278.88
Due to other funds	-	41,348,768.81	87,643,817.55	40,282,609.92
Retiree benefits	-	-	7,083.32	36,195.94
Due to various agencies and refundable deposits	-	110,771,377.92	110,771,377.92	75,256,474.32
Total liabilities	-	152,120,146.73	203,873,760.40	120,030,049.57
Fund balance:				
Reserves	-	-	3,364,308,266.06	-
Designated	-	-	25,509,266.67	2,916,518,519.89
Unreserved and undesignated	987,008.51	-	39,457,174.07	34,189,711.69
Total fund balance	987,008.51	-	3,429,274,706.80	2,950,708,231.58
Total liabilities and fund balance	$ 987,008.51	$ 152,120,146.73	$ 3,633,148,467.20	$ 3,070,738,281.15

The notes to the financial statements are an integral part of this statement.

STATE OF LOUISIANA
ALL EXPENDABLE TRUST FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
YEAR ENDED JUNE 30, 1983
WITH COMPARATIVE TOTALS FOR YEAR ENDED JUNE 30, 1982

	Unemployment Trust Fund	Louisiana Cancer and Lung Fund	La. Investment Fund for Enhancement	Rockefeller Wildlife Refuge Trust & Protection Fund	Russell Sage Marsh Island Refuge Fund	Russell Sage Special Fund No. 2	State Grant Water Control Bond Redemption Fund	State Grants Water Control Debt Service Fund	TOTAL June 30, 1983	TOTAL June 30, 1982
Revenues:										
Use of money and property	$ 2,365,893.05	$ -	$ -	$ 2,113,459.00	$ 1,036,979.00	$ 135,365.00	$ -	$ -	$ 5,651,696.05	$ 3,491,206.00
Employer's tax contribution	762,285,930.60	-	-	-	-	-	-	-	262,285,930.60	-
Intergovernmental receipts	115,313,659.70	-	-	-	-	-	214,343.33	-	115,528,003.03	219,258.96
Total revenues	379,965,483.35	-	-	2,113,459.00	1,036,979.00	135,365.00	214,343.33	-	383,465,629.68	3,710,462.96
Expenditures:										
Extended benefits	48,422,203.00	-	-	-	-	-	-	-	48,422,203.00	-
Federal supplemental compensation	66,811,152.70	-	-	-	-	-	-	-	66,811,152.70	-
Unemployment insurance	685,090,781.22	-	-	-	-	-	-	-	685,090,781.22	-
Debt servicing	-	-	-	-	-	-	121,140.10	-	121,140.10	120,246.12
Total expenditures	800,324,136.92	-	-	-	-	-	121,140.10	-	800,445,277.02	120,246.12
Excess of revenues over (under) expenditures	(420,358,653.57)	-	-	2,113,459.00	1,036,979.00	135,365.00	93,203.23	-	(416,979,647.34)	3,590,216.84
Other financing sources (uses):										
Advance from Federal government	389,001,392.52	-	-	-	-	-	-	-	389,001,392.52	-
Repayment of advance	(52,625,000.00)	-	-	-	-	-	-	-	(52,625,000.00)	-
Operating transfers in	-	-	30,714,792.60	1,703,568.53	285,420.47	285,420.46	-	93,203.23	33,082,405.29	184,976,356.10
Operating transfers out	-	-	(65,056,488.00)	(755,672.95)	(518,546.90)	-	(93,203.23)	-	(66,423,911.08)	(106,013,713.55)
Total other financing sources (uses)	336,376,392.52	-	(34,341,695.40)	947,895.58	(233,126.43)	285,420.46	(93,203.23)	93,203.23	303,034,886.73	78,962,640.55
Excess of revenues and other sources over (under) expenditures and other uses	(83,982,261.05)	-	(34,341,695.40)	3,061,354.58	803,852.57	420,785.46	-	93,203.23	(113,944,760.61)	82,552,857.39
Fund balances at beginning of year	180,525,887.45	-	73,817,871.65	21,285,717.12	10,324,982.64	1,677,464.62	-	893,805.28	288,525,728.76	24,422,145.20
Adjustments	-	-	(13,966,909.58)	-	-	-	-	-	(13,966,909.58)	1,024,838.72
Fund balances at end of year	$ 96,543,626.40	$ -	$ 25,509,266.67	$ 24,347,071.70	$ 11,128,835.21	$ 2,098,250.08	$ -	$ 987,008.51	$ 160,614,058.57	$ 107,999,841.31

The notes to the financial statements are an integral part of this statement.

NOTE: Comparative data for 1982 does not include Unemployment Insurance Trust Fund activity due to non availability of information.

STATE OF LOUISIANA
ALL PENSION TRUST AND NONEXPENDABLE TRUST FUNDS
COMBINING BALANCE SHEET
YEAR ENDED JUNE 30, 1983
WITH COMPARATIVE TOTALS FOR THE YEAR ENDED JUNE 30, 1982

	PENSION FUNDS								NONEXPENDABLE TRUST FUNDS	
	La. School Lunch Employees Plan A	La. School Lunch Employees Plan B	La. Teachers Retirement System	La. School Employees System	La. State Employees System	State Employees Deferred Compensation Plan	Total 1983	Total 1982	La. State Wildlife Refuge Protection Trust Fund - 1983	TOTAL 1982
Assets										
Cash in the State Treasury	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 896,008.57	$ 7,742.03
Cash in agency	(1,708.69)	83,244.04	688,831.81	157,896.21	587,608.15	5.00	1,515,876.52	4,306,950.09	-	-
Investments:										
Bonds (Amortized Cost)	48,029,320.01	9,007,605.26	1,224,967,673.77	271,246,190.10	353,220,017.77	-	1,906,470,806.91	1,846,642,413.70	-	-
Certificates of Deposit	1,605,000.00	115,000.00	5,200,000.00	-	119,149,000.00	-	126,069,000.00	117,590,000.00	-	-
Common Stock (lower of cost or market)	12,950.00	-	68,000,028.94	3,600,184.03	59,365,799.23	-	130,978,962.20	63,991,767.36	-	-
Preferred Stock (lower of cost or market)	37,368.50	-	597,463.88	147,624.50	10,624,987.13	-	11,407,424.01	31,231,789.04	-	-
Mortgages and Notes	-	-	178,475.62	-	29,931,803.26	-	30,110,278.88	31,627,117.91	-	-
Short Term Investments	5,942,221.06	1,685,089.82	295,218,360.25	40,887,095.99	590,266,903.02	-	933,999,670.14	641,770,633.37	-	-
Intracoastal Land, Inc.	-	-	2,008,014.66	-	-	-	2,008,014.66	2,866,663.83	-	-
Other	-	-	100,000.00	-	-	16,507,746.75	16,607,746.75	320,000.00	-	-
Receivables:										
Members Contributions	880,814.87	170,211.41	-	1,626,025.89	13,871,956.72	335,177.22	16,884,186.11	29,429,324.77	-	-
PIPS - Members Contributions	-	-	-	-	-	-	-	307,474.50	-	-
Employers' Contributions	579,102.33	643.94	26,972,619.54	126,442.63	-	-	27,678,808.44	10,666,855.25	-	-
Accrued Interest	1,433,878.03	344,098.54	30,901,252.38	7,311,104.21	23,401,962.48	10,496.47	63,402,792.11	63,960,359.69	-	-
Other	-	-	-	79,497.26	111,485.98	-	190,983.24	65,216.09	-	-
Due from other plans	-	-	-	-	-	-	-	678,889.94	-	-
Fixed Assets (less accumulated depreciation)										
Land	-	-	724,600.14	-	724,600.14	-	1,449,200.28	1,528,546.60	-	-
Building	-	-	79,346.30	-	79,346.32	-	158,692.62	79,346.30	-	-
Fixtures	3,630.39	1,118.87	228,425.33	7,012.87	18,879.79	-	259,067.25	209,402.88	-	-
Total assets	$ 58,522,556.50	$ 11,407,011.88	$ 1,655,865,092.62	$ 325,189,073.69	$ 1,201,354,349.99	$ 16,853,425.44	$ 3,269,191,510.12	$ 2,847,278,751.32	$ 896,008.57	$ 7,742.03
Liabilities and Fund Balance										
Liabilities:										
Due to Administrative Fund	$ 34,131.31	$ 12,946.36	$ 77,857.82	$ 40,264.78	$ -	$ -	$ 165,200.27	$ 87,137.75	$ -	$ -
Retiree Benefits	-	-	7,083.32	-	-	-	7,083.32	36,195.94	-	-
Accounts Payable	10,981.67	2,120.17	5,011.55	461,586.44	-	6,209.09	485,908.92	2,915,278.88	-	-
Unearned Investment Income	-	-	16,069.30	-	-	-	16,069.30	76,353.45	-	-
Other Payables	-	-	166,109.24	33,555.93	552,963.48	-	752,628.65	784,247.12	-	-
Due to other plans	-	-	-	-	-	-	-	678,889.94	-	-
Total liabilities	$ 45,112.98	$ 15,066.53	$ 272,111.23	$ 535,407.15	$ 552,963.48	$ 6,209.09	$ 1,426,870.46	$ 4,578,103.08	$ -	$ -
Fund Balances:										
Reserves:										
Reserve for annuity savings	22,427,861.90	5,160,481.96	657,038,214.43	68,999,010.21	388,410,062.42	16,847,216.35	1,158,882,847.27	1,177,117,743.77	-	-
Pension accumulation	(25,269,728.38)	(4,054,944.61)	(37,245,984.46)	251,367,688.93	(131,796,649.15)	-	(146,997,617.67)	(437,452,785.09)	-	-
Annuity and pension reserve	52,297,527.00	8,726,523.00	1,035,665,659.69	4,286,967.40	1,160,000,000.00	-	7,260,976,677.09	7,095,408,370.04	-	-
Disability reserve	9,021,783.00	1,559,885.00	-	-	-	-	10,581,668.00	7,411,078.00	-	-
Tax shelter annuity	-	-	135,091.73	-	-	-	135,091.73	216,241.52	-	-
Unrealized loss on Marketable Equity Securities	-	-	-	-	(15,814,026.76)	-	(15,814,026.76)	-	-	-
Unreserved and undesignated	-	-	-	-	-	-	-	-	896,008.57	7,742.03
Total fund balances	58,477,443.52	11,391,945.35	1,655,592,981.39	324,653,666.54	1,200,801,386.51	16,847,216.35	3,267,766,639.66	2,842,700,668.24	896,008.57	7,742.03
Total liabilities and fund balances	$ 58,522,556.50	$ 11,407,011.88	$ 1,655,865,092.62	$ 325,189,073.69	$ 1,201,354,349.99	$ 16,853,425.44	$ 3,269,191,510.12	$ 2,847,278,751.32	$ 896,008.57	$ 7,742.03

The notes to the financial statement are an integral part of this statement.

STATE OF LOUISIANA
ALL PENSION TRUST AND NONEXPENDABLE TRUST FUNDS
COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND BALANCE
YEAR ENDED JUNE 30, 1983
WITH COMPARATIVE TOTALS FOR THE YEAR ENDED JUNE 30, 1982

	PENSION FUNDS							NONEXPENDABLE TRUST	
	La. School Lunch Employees Plan A	La. School Lunch Employees Plan B	La. Teachers Retirement System	La. School Employees System	La. State Employees Retirement System	Total 1983	Total 1982	Louisiana State Wildlife Refuge Prot. Trust Fund	Total 1983 / 1982
Operating Revenues:									
Supplementary Appropriations	$ 2,707,706.00	$ 1,430,266.00	$ 440,935.32	$ 690,563.40	$ 659,657.65	$ 5,929,128.37	$ 5,317,984.83	$ -	$ -
Contributions	8,449,820.05	1,090,108.79	245,678,351.92	27,222,860.66	179,699,375.61	462,140,517.03	428,561,358.01	-	-
Interest Earnings	5,491,830.11	956,955.37	174,285,432.67	29,133,134.68	109,083,884.75	318,951,237.58	422,073,897.29	-	-
Investment Earnings	-	-	-	-	-	-	1,265,919.59	-	-
Other	107.31	43.41	276,775.74	1,666.70	5,046,342.03	5,324,935.19	2,868,126.94	-	-
Total Operating Revenues	16,649,463.47	3,477,373.57	420,681,495.65	57,048,225.44	294,489,260.06	792,345,818.17	860,067,286.66	-	-
Operating Expenses:									
Retirement Benefits Paid	7,279,689.17	1,414,846.74	199,326,984.00	13,376,343.51	116,305,268.80	337,703,132.22	314,791,540.98	-	-
Refund of Contributions	581,571.28	100,935.25	11,307,961.98	1,374,260.42	14,744,023.69	28,108,752.62	30,493,704.09	-	-
Investments	226,636.76	35,764.78	858,649.17	1,538,680.03	1,207,366.76	3,867,097.50	192,503,189.55	-	-
Other	11,082.55	389.46	69,673.87	1,362.86	314,366.47	396,835.21	1,637,012.66	-	-
Total Operating Expenses	8,098,979.76	1,551,936.23	211,563,269.02	16,290,626.82	132,571,005.72	370,075,817.55	539,425,447.28	-	-
Other financing sources (uses)									
Operating Transfers In	-	-	-	-	-	-	-	888,266.54	-
Operating Transfers Out	-	-	-	(588,157.69)	-	(588,157.69)	-	-	-
Net Income (Loss)	8,550,483.71	1,925,437.34	209,118,226.63	40,169,440.93	161,918,254.32	421,681,842.93	320,641,839.38	888,266.54	-
Fund balance at beginning of year	50,006,682.09	9,467,366.34	1,443,069,560.28	285,651,029.63	1,054,506,029.90	2,842,700,668.24	2,522,058,808.86	7,742.03	7,742.03
Adjustments	(79,722.28)	(8.88.33)	3,405,194.48	(1,166,806.02)	(15,622,897.71)	(13,465,067.86)	-	-	-
Fund balance at end of year	$ 58,477,443.52	$ 11,391,945.35	$ 1,655,592,981.39	$ 324,653,666.54	$ 1,200,801,386.51	$ 3,250,917,423.31	$ 2,842,700,668.24	$ 896,008.57	$ 7,742.03

The notes to the financial statement are an integral part of this statement.

STATE OF LOUISIANA
ALL PENSION TRUST AND NON-EXPENDABLE TRUST FUNDS
COMBINING STATEMENT OF CHANGES IN FINANCIAL POSITION
YEAR ENDED JUNE 30, 1983
WITH COMPARATIVE TOTALS FOR THE YEAR ENDING JUNE 30, 1982

	Pension Trust Fund							Non-Expendable Trust Funds	
	Louisiana School Lunch Employees Plan A	Louisiana School Lunch Employees Plan B	Louisiana Teacher's Retirement System	Louisiana School Employees Retirement System	Louisiana State Employees' Retirement System	Total 1983	Total 1982 (1)	Louisiana State Wildlife Refuge Protection Trust Fund 1983	Total 1982
Sources of working capital:									
Net income	$ 8,550,483.71	$ 1,925,437.34	$ 209,118,226.63	$ 40,169,440.93	$ 161,918,254.32	$ 421,681,842.93	$ -	$ 888,266.54	$ -
Income not requiring working capital-depreciation	1,026.75	389.46	48,558.41	1,342.86	-	51,317.48	-	-	-
Adjustments to fund balance	(79,722.28)	(838.33)	3,405,194.48	(1,166,804.02)	191,129.05	2,348,958.90	-	-	-
Adjustments to fixed assets	2,636.98	851.55	-	-	-	3,488.53	-	-	-
Total sources of working capital	8,474,425.16	1,925,840.02	212,571,979.52	39,003,979.77	162,109,383.37	424,085,607.84	-	888,266.54	-
Uses of working capital:									
Unrealized loss on marketable equity securities	-	-	-	-	15,814,026.76	15,814,026.76	-	-	-
Acquisition of fixed assets	-	-	82,787.00	2,803.59	18,879.79	104,470.38	-	-	-
Total uses of working capital	-	-	82,787.00	2,803.59	15,832,906.55	15,918,497.14	-	-	-
Net increase in working capital	$ 8,474,425.16	$ 1,925,840.02	$ 212,489,192.52	$ 39,001,176.18	$ 146,276,476.82	$ 408,167,110.70	-	$ 888,266.54	$ -
Elements of net increase (decrease) in working capital									
Cash	$ (75,655.18)	$ 64,304.59	$ (2,735,534.98)	$ (107,648.87)	$ 63,455.87	$ (2,791,078.57)	$ -	$ 888,266.54	$ -
Investments	9,295,630.98	1,418,264.52	213,459,576.22	37,895,517.21	143,034,782.66	405,103,771.59	-	-	-
Receivables	(812,494.40)	(120,346.07)	1,762,938.20	(1,270,123.48)	3,137,001.72	2,696,975.97	-	-	-
Accounts payable	(10,981.67)	(2,120.17)	194.34	2,448,486.55	-	2,435,579.05	-	-	-
Other current liabilities	77,925.43	565,737.15	7,018.74	34,944.77	41,236.57	721,862.66	-	-	-
Net increase in working capital	$ 8,474,425.16	$ 1,925,840.02	$ 212,489,192.52	$ 39,001,176.18	$ 146,276,476.82	$ 408,167,110.70	$ -	$ 888,266.54	$ -

The notes to the financial statements are an integral part of this statement.

(1) Comparative data for 1982 are not available.

STATE OF LOUISIANA
ALL AGENCY FUNDS
COMBINING BALANCE SHEET
JUNE 30, 1983
WITH COMPARATIVE TOTALS FOR JUNE 30, 1982

	Department of Agriculture - Special Accounts	Payroll Clearing Fund	Division of Social Security Contribution Fund	Chiropractic Examiners Board Fund	Debt Reserve Fund	District Levee Funds	Escrow Fund	Firefighters Retirement System Fund	Free School Fund
Assets									
Cash and investments - State Treasury	$ 27,147.88	$ 14,096,985.19	$ 83,794.00	$ 26,724.84	$ 1,037,321.23	$ 21,559,218.20	$ 67,302,705.74	$ -	$ 6,401,213.66
Cash in bank	-	183,766.77	-	-	-	-	-	-	-
Accounts receivable	-	26,438.46	17,482.01	-	14,062.90	149,524.28	3,548,874.78	-	30,828.97
Due from the Unemployment Trust Fund	-	-	-	-	-	-	-	-	-
Due from other funds	-	-	-	-	921.30	-	26,923,854.22	-	1,130,867.51
Total assets	$ 27,147.88	$ 14,307,190.42	$ 101,276.01	$ 26,724.84	$ 1,052,305.43	$ 21,708,742.48	$ 97,775,434.74	$ -	$ 7,562,910.14
Liabilities									
Due to Capital Outlay Escrow Fund	$ -	$ -	$ -	$ -	$ -	$ -	$ 20,000,000.00	$ -	$ -
Due to STO - Working Capital Advance	-	100,000.00	-	-	-	-	-	-	-
Due to Ancillary Enterprise Funds	-	107,346.18	-	-	-	-	10,000,000.00	-	-
Due to Bond Security and Redemption	-	41,489.36	17,482.01	-	18,620.14	-	9,647,790.88	-	-
Due to General Fund	-	-	-	-	-	-	1,416,040.24	-	-
Due to various agencies and refundable deposits	27,147.88	14,058,354.88	83,794.00	26,724.84	1,033,685.29	21,708,742.48	56,711,603.62	-	7,562,910.14
Total liabilities	$ 27,147.88	$ 14,307,190.42	$ 101,276.01	$ 26,724.84	$ 1,052,305.43	$ 21,708,742.48	$ 97,775,434.74	$ -	$ 7,562,910.14

	Municipal Police Employees Retirement Fund	Sheriff's Pension and Relief Fund	Special Employment Security Adm. Fund	Vacant Estates Trust Fund	Watchmakers Board Fund	State Police Retirement Fund	TOTALS June 30, 1983	TOTALS June 30, 1982
Assets								
Cash and investments - State Treasury	$ -	$ -	$ 8,626,174.30	$ -	$ 1,297.08	$ 351,981.91	$ 119,514,564.03	$ 111,582,653.29
Cash in Bank	-	-	-	-	-	-	183,766.77	-
Accounts receivable	-	-	650.00	-	-	-	3,787,861.40	2,532,352.92
Due from the Unemployment Trust Fund	-	-	237,543.51	-	-	-	237,543.51	-
Due from other funds	-	-	2,303.00	-	-	338,464.99	28,396,411.02	1,336,940.28
Total assets	$ -	$ -	$ 8,866,670.81	$ -	$ 1,297.08	$ 690,446.90	$ 152,120,146.73	$ 115,451,946.49
Liabilities								
Due to Capital Outlay Escrow Fund	$ -	$ -	$ -	$ -	$ -	$ -	$ 20,000,000.00	$ 20,000,000.00
Due to STO - Working Capital Advance	-	-	-	-	-	-	100,000.00	-
Due to Ancillary Enterprise	-	-	-	-	-	-	10,107,346.18	10,132,623.02
Due to Bond Security and Redemption Fund	-	-	-	-	-	-	9,725,382.39	10,195,472.17
Due to General Fund	-	-	-	-	-	-	1,416,040.24	-
Due to various agencies and refundable deposits	-	-	8,866,670.81	-	1,297.08	690,446.90	110,771,377.92	75,123,851.30
Total liabilities	$ -	$ -	$ 8,866,670.81	$ -	$ 1,297.08	$ 690,446.90	$ 152,120,146.73	$ 115,451,946.49

Cash and Investments in State Treasury does not show investments at June 30, 1983 in the amount of $14,511,903.00 par value in the State Police Retirement Fund.

The notes to the financial statements are an integral part of this statement.

STATE OF LOUISIANA
ALL AGENCY FUNDS
COMBINING STATEMENT OF CASH RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH BALANCES
JUNE 30, 1983
WITH COMPARATIVE TOTALS FOR JUNE 30, 1982

	Department of Agriculture Special Accounts	Chiropractic Examiners Board Fund	Debt Reserve Fund	District Levee Funds	Escrow Fund	Firefighters Retirement System Fund	Free School Fund	Municipal Police Employees Retirement Fund	Sheriff's Pension and Relief Fund
Receipts:									
Deposits various agencies	$ -	$ -	$ -	$ -	$ 689,504,721.51	$ -	$ -	$ -	$ -
Parish and municipal sales tax	-	-	-	-	79,987,152.23	-	-	-	-
Use of money and property	-	-	(11,752.44)	1,479,820.27	-	-	1,949,508.11	-	-
Licensing taxes and fees	149,025.91	-	-	3,018.99	-	4,028,509.45	-	8,465,246.57	2,116,311.51
Other receipts	-	38,010.00	-	22,561,358.92	-	-	372,802.97	-	-
Intergovernmental receipts	-	-	-	269,925.00	-	-	-	-	-
Total receipts	149,025.91	38,010.00	(11,752.44)	24,314,123.18	769,491,873.74	4,028,509.45	2,322,311.08	8,465,246.57	2,116,311.51
Disbursements:									
Withdrawals - various agencies	-	-	-	-	689,637,073.48	-	-	-	-
Payments to Public Safety - P&M Sales Tax	-	-	-	-	74,073,551.61	-	-	-	-
Payments to boards and commissions	-	18,500.00	-	22,985,885.46	-	4,028,784.08	-	-	-
Payments to parishes	-	-	-	-	-	-	2,222,142.08	-	-
Other disbursements	182,000.00	-	-	-	-	-	-	8,465,795.87	2,116,448.83
Total disbursements	182,000.00	18,500.00	-	22,985,885.46	763,710,625.09	4,028,784.08	2,222,142.08	8,465,795.87	2,116,448.83
Excess of revenues over (under) disbursements	(32,974.09)	19,510.00	(11,752.44)	1,328,237.72	5,781,248.65	(274.63)	100,169.00	(549.30)	(137.32)
Other financing sources (uses):									
Operating transfers in	-	-	-	-	32,005.37	-	385,098.98	-	-
Operating transfers out	-	-	-	-	(1,419,515.99)	-	-	-	-
Total other financing sources (uses)	-	-	-	-	(1,387,510.62)	-	385,098.98	-	-
Excess of revenues over (under) disbursements and other uses	(32,974.09)	19,510.00	(11,752.44)	1,328,237.72	4,393,738.03	(274.63)	485,267.98	(549.30)	(137.32)
Cash balances at beginning of year	60,121.97	7,214.84	1,049,073.67	20,230,980.48	62,908,967.71	274.63	1,084,113.09	549.30	137.32
Cash balances at end of year	$ 27,147.88	$ 26,724.84	$ 1,037,321.23	$ 21,559,218.20	$ 67,302,705.74	$ -	$ 1,569,381.07	$ -	$ -

The notes to the financial statement are an integral part of this statement.

STATE OF LOUISIANA
ALL AGENCY FUNDS
COMBINING STATEMENT OF CASH RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH BALANCES
JUNE 30, 1983
WITH COMPARATIVE TOTALS FOR JUNE 30, 1982

	Special Employment Security Administration Fund	State Police Retirement Fund	Vacant Estates Trust Fund	Watchmakers Board Fund	Payroll Clearing Fund	Division of Social Security Contribution Fund	TOTALS June 30, 1983	TOTALS June 30, 1982
Receipts:								
Deposits various agencies	$ -	$ -	$ -	$ -	$ 810,290,560.89	$ 60,046,746.14	$ 1,559,842,028.54	$ 1,417,296,429.52
Parish and municipal sales tax	-	-	-	-	-	-	79,987,152.23	68,168,815.31
Use of money and property	-	1,567,885.84	-	-	-	141,118.39	5,126,580.17	7,154,233.52
Licenses, taxes and fees	-	238,602.50	-	-	-	-	15,000,714.93	16,666,754.21
Other receipts	3,563,676.12	3,449,921.22	4,190.69	-	-	-	29,989,959.92	27,580,026.92
Intergovernmental receipts	-	-	-	-	-	-	269,925.00	798,036.20
Total receipts	3,563,676.12	5,256,409.56	4,190.69	-	810,290,560.89	60,187,864.53	1,690,216,360.79	1,537,664,295.68
Disbursements:								
Withdrawals - various agencies	1,728,732.64	-	-	-	809,685,805.25	-	1,501,051,611.37	1,384,740,903.55
Payments to Public Safety - P & M sales tax	-	-	-	-	-	-	74,073,551.61	59,407,275.18
Payments to boards and commissions	-	-	-	-	-	-	27,033,169.54	22,968,249.78
Payments to parishes	-	-	-	-	-	-	2,222,142.08	2,605,332.71
Other disbursements	-	9,401,569.95	-	-	-	60,124,937.11	80,290,751.76	74,820,257.21
Total disbursements	1,728,732.64	9,401,569.95	-	-	809,685,805.25	60,124,937.11	1,684,671,226.36	1,544,542,018.43
Excess of revenues over (under) disbursements	1,834,943.48	(4,145,160.39)	4,190.69	-	604,755.64	62,927.42	5,545,134.43	(6,877,722.75)
Other financing sources (uses):								
Operating transfers in	-	4,146,342.87	-	-	-	-	4,563,447.22	2,053,014.30
Operating transfers out	-	(70,569.48)	(385,098.98)	-	-	-	(1,875,184.45)	(844,170.29)
Total other financing sources (uses)	-	4,075,773.39	(385,098.98)	-	-	-	2,688,262.77	1,208,844.01
Excess of revenue and other sources over (under) disbursements and other uses	1,834,943.48	(69,387.00)	(380,908.29)	-	604,755.64	62,927.42	8,233,397.20	(5,668,878.74)
Cash balances at beginning of year	6,791,230.82	421,368.91	380,908.29	1,297.08	13,675,996.32	20,866.58	106,633,101.01	112,162,699.94
Cash balances at end of year	$ 8,626,174.30	$ 351,981.91	$ -	$ 1,297.08	$ 14,280,751.96	$ 83,794.00	$ 114,866,498.21	$ 106,493,821.20

The notes to the financial statement are an integral part of this statement.

Statistical Section

STATE OF LOUISIANA
STATEMENT OF BONDED INDEBTEDNESS
JUNE 30, 1983

	Date of Issue	Original Amount of Issue	Balance to Final Maturity As of June 30, 1982 Principal	Balance to Final Maturity As of June 30, 1982 Interest	Payments 1982 - 1983 Principal	Payments 1982 - 1983 Interest	Final Maturity Date	Balance to Final Maturity As of June , 1983 Principal	Balance to Final Maturity As of June , 1983 Interest	Balance to Final Maturity As of June , 1983 Total
General Obligation Bonds: (Paid from Bond Security and Redemption Fund) Highway Construction and Improvement Bonds: From 1c Gasoline Tax Dedication										
Acts 9 and 10 of E.S. 1968: 304 of 1970										
Series 1969-A	07-01-69	$ 15,000,000.00	$ 1,000,000.00	$ 82,500.00	$ 500,000.00	$ 55,000.00	1984	$ 500,000.00	$ 27,500.00	$ 527,500.00
Series 1969-B	07-01-69	20,000,000.00	8,660,000.00	2,157,675.00	1,010,000.00	503,410.00	1990	7,650,000.00	1,654,265.00	9,304,265.00
Series 1970-C	05-01-70	30,000,000.00	12,475,000.00	3,057,212.50	1,290,000.00	654,612.50	1990	11,185,000.00	2,402,600.00	13,587,600.00
Series 1970-D	11-15-70	25,000,000.00	10,515,000.00	3,491,467.50	820,000.00	618,995.00	1996	9,695,000.00	2,872,472.50	12,567,472.50
Series 1971-E	03-15-71	30,000,000.00	12,270,000.00	3,135,412.50	1,405,000.00	579,050.00	1992	10,865,000.00	2,556,362.50	13,421,362.50
Series 1971-F	07-15-71	25,365,000.00	15,380,000.00	4,564,125.00	1,250,000.00	825,860.00	1992	14,130,000.00	3,738,265.00	17,868,265.00
Series 1971-G	12-15-71	40,000,000.00	23,035,000.00	6,572,075.00	1,870,000.00	1,082,035.00	1992	21,165,000.00	5,490,040.00	26,655,040.00
Series 1972-H	07-15-72	25,000,000.00	13,150,000.00	3,467,830.00	1,165,000.00	623,656.25	1992	11,985,000.00	2,844,173.75	14,829,173.75
Series 1973-I	02-15-73	31,500,000.00	19,480,000.00	6,096,430.00	1,365,000.00	922,150.00	1993	18,115,000.00	5,174,280.00	23,289,280.00
Series 1973-J	06-15-73	25,000,000.00	11,435,000.00	2,858,045.00	1,075,000.00	536,342.50	1992	10,360,000.00	2,321,702.50	12,681,702.50
Series 1975-K	03-15-75	50,000,000.00	38,140,000.00	17,697,790.00	2,045,000.00	2,274,145.00	1995	36,095,000.00	15,423,645.00	51,518,645.00
Total Highway Construction and Improvement Bond		316,865,000.00	165,540,000.00	53,180,562.50	13,795,000.00	8,675,256.25		151,745,000.00	44,505,306.25	196,250,306.25
General Obligation Bonds: Constitution Article VII S: 6, 8, 9 Act 26 of E.S. 1968: Act 229, 298 347, 370, 464, 786, 822 and 823 of 1975 (Act 370 amended by Act 466 of 1976) Act 2 of 1st E.S. of 1976 Act 48, and 10 of E.S. 1976;										
Act 405 of 642 and 1976 R.S.:										
Series 1975-A	09-01-75	53,000,000.00	40,350,000.00	20,280,877.50	1,990,000.00	2,539,005.00	1996	38,360,000.00	17,741,872.50	56,101,872.50
Series 1975-B	09-01-75	22,000,000.00	18,645,000.00	13,880,522.50	540,000.00	1,189,275.00	2001	18,105,000.00	12,691,247.50	30,796,247.50
Series 1976-A	02-01-76	80,210,000.00	65,615,000.00	31,264,305.00	3,015,000.00	3,671,425.00	1996	62,600,000.00	27,592,880.00	90,192,880.00
Series 1976-B	02-01-76	19,790,000.00	17,445,000.00	11,597,395.00	485,000.00	976,435.00	2001	16,960,000.00	10,620,960.00	27,580,960.00
Series 1976-C	06-01-76	73,090,000.00	58,915,000.00	29,172,955.00	2,840,000.00	3,405,330.00	2001	56,075,000.00	25,767,625.00	81,842,625.00
Series 1977-A	02-01-77	114,245,000.00	95,600,000.00	42,079,950.00	4,335,000.00	4,652,180.00	1997	91,265,000.00	37,427,770.00	128,692,770.00
Series 1977-B	05-01-77	100,000,000.00	83,290,000.00	36,612,765.00	3,860,000.00	4,079,095.00	1997	79,430,000.00	32,533,670.00	111,963,670.00
Series 1977-C	10-01-77	100,000,000.00	87,045,000.00	37,418,372.50	3,655,000.00	4,022,777.50	2003	83,390,000.00	33,395,595.00	116,785,595.00
Series 1978-A	02-01-78	41,825,000.00	36,500,000.00	17,360,590.00	1,510,000.00	1,805,760.00	1998	34,990,000.00	15,554,830.00	50,544,830.00
Series 1978-B	06-15-78	115,815,000.00	101,395,000.00	53,132,402.50	4,115,000.00	5,480,637.50	1998	97,280,000.00	47,651,765.00	144,931,765.00
Series 1978-C	09-01-78	83,730,000.00	76,140,000.00	38,756,939.66	2,815,000.00	3,877,981.56	2004	73,325,000.00	34,878,958.10	108,203,958.10
Series 1979-A	02-01-79	91,750,000.00	83,615,000.00	47,593,720.00	3,030,000.00	4,606,235.00	1999	80,585,000.00	42,987,485.00	123,572,485.00
Series 1979-B	06-15-79	121,595,000.00	110,595,000.00	61,832,681.25	4,075,000.00	5,981,386.25	2004	106,520,000.00	55,851,295.00	162,371,295.00
Series 1980-A	02-01-80	116,625,000.00	110,270,000.00	82,212,627.50	3,475,000.00	7,359,690.00	2005	106,795,000.00	74,852,937.50	181,647,937.50
Series 1980-C	06-01-80	154,470,000.00	147,150,000.00	108,065,635.00	4,075,000.00	9,317,300.00	2005	143,075,000.00	98,748,335.00	241,823,335.00
Series 1981-A	05-01-81	179,070,000.00	167,140,000.00	134,505,305.00	11,895,000.00	15,651,912.50	2006	155,245,000.00	118,853,392.50	274,098,392.50
Series 1981-B	06-15-81	131,540,000.00	127,960,000.00	96,287,725.00	3,580,000.00	11,789,550.00	2006	124,380,000.00	84,498,175.00	208,878,175.00
Series 1982-A	05-01-82	131,515,000.00	131,515,000.00	22,883,610.00	131,515,000.00	12,099,380.00	1983	-	-	-
Series 1982-B	06-15-82	191,660,000.00	191,660,000.00	130,605,120.00	11,990,000.00	20,371,695.00	2002	179,670,000.00	110,233,425.00	289,903,425.00
Series 1982-C	09-01-82	120,910,000.00	-	-	-	5,716,900.00	1998	120,910,000.00	104,755,960.00	225,665,960.00
Series 1983-A	03-01-83	144,915,000.00	-	-	-	-	2003	144,915,000.00	155,219,382.50	300,134,382.50
Series 1983-B	04-01-83	131,515,000.00	-	-	-	-	2003	131,515,000.00	146,292,390.00	277,807,390.00
Series 1983-C	06-01-83	99,850,000.00	-	-	-	-	2003	99,850,000.00	115,610,795.00	215,460,795.00
TOTAL		$ 2,419,120,000.00	$ 1,750,845,000.00	$ 1,015,543,498.41	$ 202,795,000.00	$ 128,593,950.31		$ 2,045,240,000.00	$ 1,403,760,745.60	$ 3,449,000,745.60

STATE OF LOUISIANA
STATEMENT OF BONDED INDEBTEDNESS
JUNE 30, 1983

	Date of Issue	Original Amount of Issue	Balance to Final Maturity As of June 30, 1982 Principal	Balance to Final Maturity As of June 30, 1982 Interest	Payments 1982 - 1983 Principal	Payments 1982 - 1983 Interest	Final Maturity Date	Balance to Final Maturity As of June, 1983 Principal	Balance to Final Maturity As of June, 1983 Interest	Balance to Final Maturity As of June, 1983 Total
Capital Improvement Bonds: Act 15 of 1969, Act 528 of 1970; Act 209 of 1973										
Series 1969-1	10-01-69	$ 15,000,000.00	$ 7,985,000.00	$ 1,883,280.00	$ 820,000.00	429,060.00	1989	$ 7,165,000.00	$ 1,454,220.00	$ 8,619,220.00
Series 1970-2	05-01-70	20,000,000.00	5,450,000.00	639,400.00	1,720,000.00	223,868.75(1)	1985	3,730,000.00	326,025.00	4,056,025.00
Series 1971-3	01-15-71	5,500,000.00	3,505,000.00	1,428,300.00	190,000.00	182,850.00	1996	3,315,000.00	1,245,450.00	4,560,450.00
Series 1971-4	03-15-71	20,000,000.00	8,615,000.00	1,982,712.50	935,000.00	420,475.00	1990	7,680,000.00	1,562,237.50	9,242,237.50
Series 1971-5	07-15-71	1,215,000.00	780,000.00	234,786.71	60,000.00	41,885.00	1992	720,000.00	192,901.71	912,901.71
Series 1971-6	12-15-71	15,000,000.00	7,720,000.00	1,945,672.50	690,000.00	360,400.00	1992	7,030,000.00	1,585,272.50	8,615,272.50
Series 1972-7	07-15-72	15,000,000.00	9,675,000.00	2,793,211.25	705,000.00	450,953.75	1993	8,970,000.00	2,342,257.50	11,312,257.50
Series 1973-8	06-15-73	15,000,000.00	6,110,000.00	1,637,635.00	605,000.00	283,090.00	1993	5,505,000.00	1,354,545.00	6,859,545.00
Series 1974-9	02-15-74	55,965,000.00	23,410,000.00	7,139,255.00	115,000.00	1,122,965.00	1993	23,295,000.00	6,016,290.00	29,311,290.00
Total Capital Improvement Bonds		162,680,000.00	73,250,000.00	19,684,252.96	5,840,000.00	3,515,547.50		67,410,000.00	16,079,199.21	83,489,199.21
Greater Lafourche Port Commission Port Improvement Bonds Act 332 of 1970										
Series 1970	10-01-70	1,950,000.00	1,375,000.00	421,531.25	100,000.00	80,437.50	1991	1,275,000.00	341,093.75	1,616,093.75
Total Greater Lafourche Port Commission Bonds		1,950,000.00	1,375,000.00	421,531.25	100,000.00	80,437.50		1,275,000.00	341,093.75	1,616,093.75
Vietnam Veterans Bonus Bond Act 185 of 1971										
Series 1972	07-15-72	14,000,000.00	8,290,000.00	2,271,615.00	655,000.00	389,088.75	1993	7,635,000.00	1,882,526.25	9,517,526.25
Total Vietnam Veterans Bonus Bond		14,000,000.00	8,290,000.00	2,271,615.00	655,000.00	389,088.75		7,635,000.00	1,882,526.25	9,517,526.25
Highway Research Facility Bonds (Supported by Rental Fees and Secured by Bond Security and Redemption Fund per Act 26 of E.S. of 1968) Act 294 of 1968										
Series 1970	02-01-70	550,000.00	165,000.00	20,700.00	45,000.00	9,900.00	1985	120,000.00	10,800.00	130,800.00
Total Highway Research Facility Bonds		550,000.00	165,000.00	20,700.00	45,000.00	9,900.00		120,000.00	10,800.00	130,800.00
State Bond and Building Commission Act 12 of 1960; Act 60 of E.S. of 1964										
Series A	04-01-61	1,000,000.00	203,000.00	17,244.00	55,000.00	7,308.00	1986	148,000.00	9,936.00	157,936.00
Series B	06-01-61	14,000,000.00	2,238,000.00	171,141.00	690,000.00	73,863.00	1986	1,548,000.00	97,278.00	1,645,278.00
Series C	03-01-62	15,000,000.00	1,436,000.00	127,150.50	412,000.00	44,920.00	1987	1,024,000.00	82,230.50	1,106,230.50
Series D	06-01-63	15,000,000.00	740,000.00	18,500.00	740,000.00	18,500.00	1983	-	-	-
Series E	03-15-64	15,000,000.00	1,180,000.00	61,425.00	605,000.00	41,300.00	1984	575,000.00	20,125.00	595,125.00
Series AA	02-15-65	15,000,000.00	3,995,000.00	664,030.00	485,000.00	138,855.00	1990	3,510,000.00	525,175.00	4,035,175.00
Series BB	06-15-65	10,000,000.00	2,535,000.00	361,620.00	375,000.00	91,260.00	1989	2,160,000.00	270,360.00	2,430,360.00
Series CC	11-01-66	5,000,000.00	1,560,000.00	196,000.00	315,000.00	70,125.00	1987	1,245,000.00	125,875.00	1,370,875.00
Series DD	03-01-68	5,000,000.00	360,000.00	16,920.00	360,000.00	16,920.00	1983	-	-	-
Total State Bond and Building Commission Bonds		$ 95,000,000.00	$ 14,247,000.00	$ 1,634,030.50	$ 4,037,000.00	$ 503,051.00		$ 10,210,000.00	$ 1,130,979.50	$ 11,340,979.50

(1) Interest payments reduced in 1982-1983 by $89,506.25 due to overpayments of $45,087.50 and $44,418.75 in fiscal years 1980-1981 and 1981-1982 respectively.

STATE OF LOUISIANA
STATEMENT OF BONDED INDEBTEDNESS
JUNE 30, 1983

	Date of Issue	Original Amount of Issue	Balance to Final Maturity As of June 30, 1982		Payments 1982-1983		Final Maturity Date	Balance to Final Maturity As of June, 1983		
			Principal	Interest	Principal	Interest		Principal	Interest	Total
General Obligation Bonds (Formerly paid by Ad Volorem Tax) Louisiana State University Acts 12 of 1966 and 116 of E.S. 1966 Medical School - Shreveport										
Series A	03-01-67	$ 1,000,000.00	$ 250,000.00	$ 28,125.00	$ 50,000.00	$ 9,375.00	1987	$ 200,000.00	$ 18,750.00	$ 218,750.00
Series B	10-01-70	1,000,000.00	-	-	-	-		-	-	-
Series C	07-15-71	8,000,000.00	4,355,000.00	1,218,245.00	390,000.00	239,100.00	1992	3,965,000.00	979,145.00	4,944,145.00
Total Medical School - Shreveport Bonds		10,000,000.00	4,605,000.00	1,246,370.00	440,000.00	248,475.00		4,165,000.00	997,895.00	5,162,895.00
Acts 437 of 1966 Act 7 of E.S. of 1966 and Act 468 of 1968 Medical and Dental School New Orleans										
Series A	03-01-67	1,000,000.00	200,000.00	23,225.00	50,000.00	7,675.00	1987	150,000.00	15,550.00	165,550.00
Series B	11-01-68	4,500,000.00	1,905,000.00	312,846.25	255,000.00	80,243.75	1989	1,650,000.00	232,602.50	1,882,602.50
Total Medical and Dental School New Orleans Bonds		5,500,000.00	2,105,000.00	336,071.25	305,000.00	87,918.75		1,800,000.00	248,152.50	2,048,152.50
Louisiana - State Building Authority Act 13 of 1954										
Series CC	02-01-56	7,600,000.00	946,000.00	64,896.00	204,000.00	29,122.00	1985	742,000.00	35,774.00	777,774.00
Series DD	04-15-56	9,000,000.00	1,280,000.00	79,380.00	387,000.00	38,400.00	1985	893,000.00	40,980.00	933,980.00
Total Louisiana State Building Authority		16,600,000.00	2,226,000.00	144,276.00	591,000.00	67,522.00		1,635,000.00	76,754.00	1,711,754.00
Total Formerly paid by Ad Valorem Tax		$ 32,100,000.00	$ 8,936,000.00	$ 1,726,717.25	$ 1,336,000.00	$ 403,915.75		$ 7,600,000.00	$ 1,322,801.50	$ 8,922,801.50
Charity Hospital of Louisiana at New Orleans: (Payable from Corporations franchise Tax Account; Acts 97 of 1966, 8 of E.S. 1966 and 18 of 1967										
Series 1967	04-01-67	6,000,000.00	1,845,000.00	575,000.00	60,000.00	68,470.00	1997	1,785,000.00	506,530.00	2,291,530.00
Series 1968	10-01-68	11,000,000.00	5,680,000.00	2,292,815.00	285,000.00	254,913.75	1999	5,395,000.00	2,037,901.25	7,432,901.25
Total Charity Hospital of Louisiana at New Orleans Bonds		$ 17,000,000.00	$ 7,525,000.00	$ 2,867,815.00	$ 345,000.00	$ 323,383.75		$ 7,180,000.00	$ 2,544,431.25	$ 9,724,431.25

STATE OF LOUISIANA
STATEMENT OF BONDED INDEBTEDNESS
JUNE 30, 1983

	Date of Issue	Original Amount of Issue	Balance to Final Maturity As of June 30, 1982 Principal	Balance to Final Maturity As of June 30, 1982 Interest	Payments 1982 - 1983 Principal	Payments 1982 - 1983 Interest	Final Maturity Date	Balance to Final Maturity As of June, 1983 Principal	Balance to Final Maturity As of June, 1983 Interest	Balance to Final Maturity As of June, 1983 Total
Higher Education Facilities Bond: Payable from corporation franchise tax account Acts 376 of 1966, 103 of 1969 and 577 of 1970:										
Louisiana Tech University (A-67)	09-01-67	$ 500,000.00	$ 350,000.00	$ 143,475.00	$ 15,000.00	$ 15,545.00	1998	$ 335,000.00	$ 127,930.00	$ 462,930.00
University of Southwestern University	11-01-67	475,000.00	335,000.00	151,410.00	15,000.00	16,720.00(1)	1998	320,000.00	135,065.00	455,065.00
Nicholls State University (C-68)	05-01-68	500,000.00	350,000.00	167,500.00	15,000.00	17,500.00	1998	335,000.00	150,000.00	485,000.00
Northwestern State University (B-68)	04-01-68	500,000.00	326,000.00	145,523.00	17,000.00	16,146.50	1998	309,000.00	129,376.50	438,376.50
McNeese State University (A-68)	04-01-68	500,000.00	326,000.00	145,523.00	17,000.00	16,146.50	1998	309,000.00	129,376.50	438,376.50
University of Southwestern La. (A-69)	11-01-69	125,000.00	88,000.00	25,890.00	4,000.00	2,580.00	2000	84,000.00	23,310.00	107,310.00
Issac Delgado College (b-68)	09-15-68	400,000.00	285,000.00	136,342.50	10,000.00	13,720.00	1999	275,000.00	122,622.50	397,622.50
Northeast State University (D-68)	09-15-68	500,000.00	365,000.00	171,618.75	15,000.00	17,527.50	1999	350,000.00	154,091.25	504,091.25
Southeastern La. University (G-68)	11-01-68	500,000.00	415,000.00	229,525.00	10,000.00	20,420.00	1999	405,000.00	209,105.00	614,105.00
Grambling University (F-68)	11-01-68	500,000.00	420,000.00	230,242.50	10,000.00	20,715.00	1999	410,000.00	209,527.50	619,527.50
Southern University BR (H-68)	12-15-68	500,000.00	106,000.00	28,419.50	9,000.00	5,392.00	1992	97,000.00	23,027.50	120,027.50
Louisiana State University Series 1969-A	05-01-69	1,765,000.00	1,176,000.00	336,060.00	55,000.00	35,280.00	1999	1,121,000.00	300,780.00	1,421,780.00
Series 1969-B	05-01-69	531,000.00	357,000.00	104,370.00	16,000.00	10,710.00	1999	341,000.00	93,660.00	434,660.00
Southern University-Shreveport Series 1970	03-15-70	500,000.00	110,000.00	12,340.00	35,000.00	6,015.00	1985	75,000.00	6,325.00	81,325.00
Southern University-New Orleans Series 1971	05-01-71	790,000.00	655,000.00	425,268.75	20,000.00	35,587.50	2001	635,000.00	389,681.25	1,024,681.25
Issac Delgado Jr. College Series A - 1972	04-01-72	553,000.00	467,000.00	323,461.00	12,000.00	25,722.00	2002	455,000.00	297,740.00	752,740.00
Series A - 1973	02-01-73	390,000.00	325,000.00	213,856.00	9,000.00	16,942.00	2003	316,000.00	196,914.00	512,914.00
Total Higher Education Facilities Bonds		9,529,000.00	6,456,000.00	2,990,825.00	284,000.00	292,669.00		6,172,000.00	2,698,532.00	8,870,532.00
Louisiana Fiscal Authority Bonds (Payable from 7% of State Tax through Bond Security and Redemption Fund) Act 2 of 1962 and Act 251 of 1976										
Series C	10-01-62	6,365,000.00	1,755,000.00	100,218.75	645,000.00	53,718.75	1985	1,110,000.00	46,500.00	1,156,500.00
Series D	03-15-63	20,000,000.00	-	-	-	-	1982	-	-	-
Total Louisiana Fiscal Authority Bonds		26,365,000.00	1,755,000.00	100,218.75	645,000.00	53,718.75		1,110,000.00	46,500.00	1,156,500.00
Capital Construction and Improvement Commission Payable from 7% of Sales Tax through Public Welfare Account; Act 730 of 1965; Act 251 of 1976:										
Series A	10-01-65	15,000,000.00	2,180,000.00	189,070.00	545,000.00	70,577.50	1990	1,635,000.00	118,492.50	1,753,492.50
Series B	10-01-65	10,000,000.00	1,230,000.00	135,050.00	280,000.00	40,330.00	1990	950,000.00	94,720.00	1,044,720.00
Series C	02-15-66	30,000,000.00	6,115,000.00	1,014,487.50	1,145,000.00	231,172.50	1991	4,970,000.00	783,315.00	5,753,315.00
Series D (1)	09-01-66	15,000,000.00	4,780,000.00	551,025.00	905,000.00	194,737.50	1987	3,875,000.00	356,287.50	4,231,287.50
Series D (2)	12-01-66	15,000,000.00	6,565,000.00	1,814,385.80	375,000.00	277,851.25	1992	6,190,000.00	1,536,534.55	7,726,534.55
Series E	04-01-67	30,000,000.00	6,680,000.00	788,580.00	1,505,000.00	260,520.00	1987	5,175,000.00	528,060.00	5,703,060.00
Series F	10-01-67	25,000,000.00	8,620,000.00	1,149,441.25	1,270,000.00	337,702.50	1988	7,350,000.00	811,738.75	8,161,738.75
Total Capital Construction and Improvement Commission Bonds		$ 140,000,000.00	$ 36,170,000.00	$ 5,642,039.55	$ 6,025,000.00	$ 1,412,891.25		$ 30,145,000.00	$ 4,229,148.30	$ 34,374,148.30

(1) includes $376.00 prepaid on 1983-1984 interest.

STATE OF LOUISIANA
STATEMENT OF BONDED INDEBTEDNESS
JUNE 30, 1983

	Date of Issue	Original Amount of Issue	Balance to Final Maturity As of June 30, 1982 Principal	Balance to Final Maturity As of June 30, 1982 Interest	Payments 1982 - 1983 Principal	Payments 1982 - 1983 Interest	Final Maturity Date	Balance to Final Maturity As of June, 1983 Principal	Balance to Final Maturity As of June, 1983 Interest	Balance to Final Maturity As of June, 1983 Total
Louisiana Stadium and Exposition District Article XIV, Section 47 of the 1921 Constitution, continued as a statute by Article XIV Section 16 of the 1974 Constitution Refunding Bonds (Partial 11-01-76) Payment		$ 134,000,000.00	$ 120,255,000.00	$ 74,559,517.50	$ -	$ 2,759,303.41	2002	$ 115,260,000.00	$ 67,758,380.00	$ 183,018,380.00
Total General Obligation Bonds		3,369,159,000.00	2,194,809,000.00	1,180,643,323.67	235,902,000.00	147,013,113.22		2,451,102,000.00	1,546,310,443.61	3,997,412,443.61
General Obligation Bonds Paid From Hotel-Motel Occupancy Tax of N.O. and Jefferson Parishes - Louisiana Stadium and Exposition District Refunding Bonds - (Partial Payments)		-	-	-	4,995,000.00(1)	4,041,834.09(1)		-	-	-
Total General Obligation Bonds Paid from Hotel-Motel Occupancy Tax		-	-	-	4,995,000.00	4,041,834.09		-	-	-
General Obligation Bonds (Not paid from Bond Security and Redemption Fund) Louisiana Highway Bonds: (Paid from Proceeds of Gasoline Tax out of Long Range Highway Fund) Act 141 of 1955:										
First Series LR	02-01-59	20,000,000.00	-	-	-	-	1981	-	-	-
Second Series LR	05-01-59	10,000,000.00	-	-	-	-	1981	-	-	-
Third Series LR	01-01-60	15,000,000.00	419,000.00	16,473.00	195,000.00	12,217.00	1984	224,000.00	4,256.00	228,256.00
Fourth Series LR	10-15-60	15,000,000.00	1,482,000.00	62,623.00	553,000.00	43,175.50	1985	929,000.00	19,447.50	948,447.50
Total Act 141 of 1955		60,000,000.00	1,901,000.00	79,096.00	748,000.00	55,392.50		1,153,000.00	23,703.50	1,176,703.50
Act 101 of 1961										
Series A-LR	01-01-63	15,000,000.00	3,725,000.00	388,045.00	390,000.00	112,765.00	1988	3,335,000.00	275,280.00	3,610,280.00
Series B-LR	04-01-63	15,000,000.00	4,100,000.00	498,387.50	545,000.00	133,250.00	1988	3,555,000.00	365,137.50	3,920,137.50
Series C-LR	10-15-63	30,000,000.00	6,640,000.00	822,290.00	895,000.00	210,545.00	1989	5,745,000.00	611,745.00	6,356,745.00
Total Act 101 of 1961		60,000,000.00	14,465,000.00	1,708,722.50	1,830,000.00	456,560.00		12,635,000.00	1,252,162.50	13,887,162.50
Act 284 of 1952										
First Series	01-01-53	7,500,000.00	1,007,000.00	68,268.75	233,000.00	24,488.75	1988	774,000.00	43,780.00	817,780.00
Second Series	07-15-53	7,500,000.00	1,563,000.00	190,566.00	225,000.00	52,218.00	1989	1,338,000.00	138,348.00	1,476,348.00
Third Series	05-01-54	7,500,000.00	712,000.00	46,226.00	130,000.00	20,648.00	1985	582,000.00	25,578.00	607,578.00
Fourth Series	03-15-58	7,500,000.00	1,937,000.00	384,390.00	263,000.00	61,920.00	1993	1,674,000.00	322,470.00	1,996,470.00
Total Act 284 of 1952		30,000,000.00	5,219,000.00	689,450.75	851,000.00	159,274.75		4,368,000.00	530,176.00	4,898,176.00
Total Louisiana Highway Bonds		150,000,000.00	21,585,000.00	2,477,269.25	3,429,000.00	671,227.25		18,156,000.00	1,806,042.00	19,962,042.00
South Louisiana Port Commission										
Series A	05-01-67	11,000,000.00	6,295,000.00	1,604,465.00	500,000.00	270,467.50	1992	5,795,000.00	1,333,997.50	7,128,997.50
Series B	12-01-70	2,000,000.00	1,235,000.00	439,260.00	90,000.00	71,720.00	1992	1,145,000.00	367,540.00	1,512,540.00
Total South Louisiana Port Commission Bonds		$ 13,000,000.00	$ 7,530,000.00	$ 2,043,725.00	$ 590,000.00	$ 342,187.50		$ 6,940,000.00	$ 1,701,537.50	$ 8,641,537.50

(1) Principal payment and balance of interest payment paid from Hotel-Motel Occupancy tax collected in Orleans and Jefferson Parishes.

STATE OF LOUISIANA
STATEMENT OF BONDED INDEBTEDNESS
JUNE 30, 1983

	Date of Issue	Original Amount of Issue	Balance to Final Maturity as of June 30, 1982 Principal	Balance to Final Maturity as of June 30, 1982 Interest	Payments 1982 - 1983 Principal	Payments 1982 - 1983 Interest	Final Maturity Date	Balance to Final Maturity as of June, 1983 Principal	Balance to Final Maturity as of June, 1983 Interest	Balance to Final Maturity as of June, 1983 Total
Lake Providence Port Commission										
Series 1964	02-01-64	$ 475,000.00	$ 182,000.00	$ 19,005.00	$ 23,000.00	$ 5,231.00	1989	$ 159,000.00	$ 13,774.00	$ 172,774.00
Series 1974	08-01-74	325,000.00	290,000.00	152,542.50	10,000.00	14,710.00	1999	280,000.00	137,832.50	417,832.50
Total Lake Providence Port Commission		800,000.00	472,000.00	171,547.50	33,000.00	19,941.00		439,000.00	151,606.50	590,606.50
Greater Baton Rouge Port Commission										
Series A	11-01-54	12,500,000.00	6,340,000.00	1,396,350.00	325,000.00	177,361.25	1994	6,015,000.00	1,223,988.75	7,238,988.75
Series E	11-01-62	9,000,000.00	6,950,000.00	2,853,300.00	230,000.00	237,737.50	1994	6,720,000.00	2,615,562.50	9,335,562.50
Total Greater Baton Rouge Port Commission Bonds		21,500,000.00	13,290,000.00	4,249,650.00	555,000.00	410,098.75		12,735,000.00	3,839,551.25	16,574,551.25
Port of New Orleans Section 16 of Article VI of the Constitution of 1921										
Series of 1955	10-01-55	10,000,000.00	3,865,000.00	474,908.80	385,000.00	96,401.20	1990	3,480,000.00	378,507.60	3,858,507.60
Series of 1961	01-01-61	17,000,000.00	10,214,000.00	2,922,637.50	560,000.00	372,525.00	1996	9,654,000.00	2,550,112.50	12,204,112.50
Series of 1962	07-01-62	25,000,000.00	16,695,000.00	4,246,300.00	885,000.00	528,125.00	1998	15,810,000.00	3,718,175.00	19,528,175.00
Series of 1966	01-01-66	20,000,000.00	14,095,000.00	5,278,537.50	585,000.00	531,481.25	2000	13,510,000.00	4,747,056.25	18,257,056.25
Total Port of New Orleans		72,000,000.00	44,869,000.00	12,922,383.80	2,415,000.00	1,528,532.45		42,454,000.00	11,393,851.35	53,847,851.35
Total General Obligation Bonds Not Paid from Bond Security and Redemption Fund		257,300,000.00	87,746,000.00	21,864,575.55	7,022,000.00	2,971,986.95		80,724,000.00	18,892,588.60	99,616,588.60
Special Obligation Bonds: Louisiana Highway Bonds: (Paid from State Highway Fund #2 out of proceeds of vehicle license tax collected in the parishes of Orleans, St. John the Baptist, St. Charles, Tangipahoa, and St. Tammany Act 90 of 1952										
Series A	01-01-53	500,000.00	23,000.00	345.00	23,000.00	345.00	1983	-	-	-
Series A-1	07-01-54	3,750,000.00	311,000.00	11,208.00	155,000.00	7,464.00	1985	156,000.00	3,744.00	159,744.00
Series B	07-01-54	5,150,000.00	518,000.00	20,852.00	234,000.00	13,468.00	1985	284,000.00	7,384.00	291,384.00
Series C	03-15-58	350,000.00	28,000.00	1,386.00	14,000.00	924.00	1984	14,000.00	462.00	14,462.00
Series A-2	03-15-58	250,000.00	20,000.00	990.00	10,000.00	660.00	1984	10,000.00	330.00	10,330.00
Total Louisiana Highway Bonds		10,000,000.00	900,000.00	34,781.00	436,000.00	22,861.00		464,000.00	11,920.00	475,920.00
Total Special Bonds		10,000,000.00	900,000.00	34,781.00	436,000.00	22,861.00		464,000.00	11,920.00	475,920.00
Total Bonded Indebtedness		$ 3,636,459,000.00	$ 2,283,455,000.00	$ 1,202,542,680.22	$ 248,355,000.00	$ 154,049,795.26		$ 2,532,290,000.00	$ 1,565,214,952.21	$ 4,097,504,952.21

STATE OF LOUISIANA
GENERAL REVENUES BY SOURCE
LAST TEN FISCAL YEARS

Taxes and Permits	1973-1974	1974-1975	1975-1976	1976-1977	1977-1978	1978-1979	1979-1980	1980-1981	1981-1982	1982-1983
Ad Valorem Tax	$ 163,228	$ 26,815	$ 233,753	$ 146,587	$ 82,531	$ 8,244	$ -	$ 794	$ -	$ -
Alcoholic Beverage and Beer Tax	42,636,988	43,785,733	45,499,878	47,115,570	49,563,431	52,304,081	53,060,102	56,669,383	*59,899,364	58,320,797
Anhydrous Amonia Permits	21,931	37,274	48,816	34,848	32,072	26,243	23,472	27,110	30,459	-
Corporation Franchise Tax	34,046,690	37,568,522	41,680,249	46,668,724	51,341,000	54,224,972	68,291,705	71,184,111	97,954,667	109,522,055
Electrical Cooperative, Power Generation Tax	12,164,830	1,674,666	11,799	195,610	21,393	39,787	14,907	30,978	23,367	31,276
Excise License Tax	26,237,718	29,144,579	32,749,308	42,230,943	49,086,450	57,987,865	61,377,311	68,623,374	76,117,955	95,747,946
Gasoline Tax	135,569,805	139,534,030	150,431,408	156,912,874	164,933,410	172,010,749	165,090,272	163,920,983	*164,581,393	159,984,946
Gift Tax	637,745	437,071	793,683	3,444,756	327,841	503,507	769,231	1,185,375	842,936	1,468,179
Hotel - Motel Occupancy Tax	64,776	140,533	90,341	114,433	140,159	182,380	217,101	255,014	263,768	247,090
Income Tax	167,558,727	187,537,612	205,382,211	228,861,738	379,231,745	454,798,341	496,776,214	452,274,291	512,089,616	550,633,093
Inheritance Tax	11,356,348	11,228,949	12,786,312	16,551,758	15,881,324	23,225,141	21,922,222	23,331,682	26,314,153	34,041,843
Inspection Fees - Petroleum Products	679,692	677,123	717,136	739,134	762,418	800,396	788,130	757,453	730,645	703,750
Inspection and Supervision Fees	371,226	410,720	425,152	473,109	528,210	581,594	685,342	823,683	863,765	989,477
Liquefied Petroleum Gas Permits	104,772	132,439	124,333	166,369	172,680	169,575	171,993	321,821	(6,019)	-
Lubricating Oil Tax	1,890,663	-	-	4,268	-	-	-	-	-	-
Motor Carrier Regulatory Tax	125,591	784,581	903,360	1,132,555	1,385,894	1,577,970	139,832	169,219	194,751	7,408
Natural Gas Franchise Tax	3,118,384	3,453,049	4,490,844	4,629,337	4,935,409	4,759,505	6,300,062	7,759,054	9,198,721	11,416,251
Occupational License Tax	11,845,464	13,519,597	15,514,482	17,573,373	19,646,725	22,085,709	25,822,121	29,021,305	3,096,579	555,302
Public Utilities Tax	8,304,410	9,333,234	10,920,481	12,136,168	14,119,229	16,615,990	23,528,335	23,513,350	27,272,937	28,431,785
Reforestation	-	-	-	-	-	125,547	78,211	73,241	56,360	141,341
Sales Tax	337,730,707	364,972,023	421,187,345	481,676,511	565,410,660	676,630,217	739,346,768	858,604,876	*928,767,421	847,187,784
Severance Tax	387,947,155	546,047,060	555,867,307	492,938,543	474,188,564	466,315,890	522,784,055	812,999,689	*955,021,569	849,596,326
Soft Drink Tax	4,445,661	4,908,651	5,665,915	6,000,794	7,195,012	7,872,222	8,691,742	6,816,103	9,717,609	9,999,224
Special Fuels Tax	12,944,854	13,195,831	14,501,371	16,225,754	18,700,519	21,216,016	22,402,985	23,870,808	*25,508,310	26,120,368
Tobacco Tax	51,910,147	53,320,495	55,950,242	56,953,757	59,010,597	58,556,581	60,984,284	63,807,459	*65,536,001	60,987,273
Unclaimed Property	726,122	622,250	555,502	839,852	746,087	732,013	626,724	1,687,559	923,076	961,175
Vehicle License Tax	28,027,457	21,180,269	27,637,138	27,571,239	36,928,232	43,171,797	44,206,211	61,904,650	52,659,600	54,299,702
Total Tax and Permits	1,280,031,091	1,483,673,106	1,604,168,366	1,661,338,604	1,914,371,592	2,136,522,332	2,321,099,332	2,729,633,365	*3,017,659,003	2,901,394,391
Mineral Resources										
Royalties	144,738,568	149,376,500	252,208,768	153,386,317	180,786,420	196,077,654	236,286,556	348,013,431	*545,262,347	481,723,951
Rentals, Leases and Fees	19,120,461	14,531,494	17,537,023	19,142,443	15,118,646	19,356,502	23,772,443	40,118,937	*61,599,936	40,520,083
Bonuses	36,008,028	23,971,345	31,553,082	46,572,005	89,417,924	47,093,886	275,637,429	128,982,448	*122,827,424	41,878,743
Total Mineral Resources	199,867,057	187,879,339	301,298,873	219,100,765	285,322,990	262,528,042	535,696,428	517,114,816	*729,689,707	564,122,777
Other Receipts										
Interest on Investments	33,682,686	47,376,021	48,607,609	41,828,650	54,040,877	87,409,544	139,753,187	181,660,005	230,242,979	195,304,678
Wildlife and Fisheries Fees	3,378,016	8,675,041	10,317,947	7,773,582	8,259,281	8,331,020	9,123,219	9,524,584	10,788,908	11,326,285
Insurance Rating Commission Fees	5,077,658	2,787,302	6,311,274	3,301,529	3,975,409	4,547,783	3,203,640	3,417,116	3,169,250	3,280,320
Office of Financial Institutions Fees	1,064,239	810,173	895,332	1,453,105	1,647,514	1,842,778	1,998,129	2,468,580	2,664,780	2,842,452
Other Fees and Miscellaneous Receipts	1,164,538	304,159	210,601	3,538,033	11,696,061	12,722,150	17,535,530	26,255,821	54,668,885	196,418,228
Agency Receipts (Income not Available)	1,910,382	6,497,858	4,461,441	8,575,240	17,442,183	15,645,317	31,326,367	31,152,589	36,283,729	38,309,944
Agency Receipts (Means of Financing)	108,603,648	113,860,827	129,818,685	146,090,646	161,039,721	194,690,619	192,342,959	213,341,058	*598,258,689	913,348,605
Total - Other Receipts	154,881,167	180,311,381	200,622,889	212,560,785	258,101,046	325,189,211	395,283,031	467,819,753	*934,077,220	1,360,830,512
Federal Revenue Sharing	47,623,713	46,912,677	45,847,706	46,918,077	45,940,398	45,609,258	42,695,677	20,790,153	-	-
Federal Grants	561,762,892	668,162,512	672,158,431	800,152,539	1,008,424,900	1,056,488,991	1,232,741,302	1,310,074,975	1,236,983,444	1,375,096,519
Total Federal Revenue	609,386,605	715,075,189	718,006,137	847,070,616	1,054,365,298	1,102,098,249	1,275,436,979	1,330,865,128	1,236,983,444	1,375,096,519
GRAND TOTAL	$ 2,244,765,920	$ 2,566,939,015	$ 2,824,096,265	$ 2,940,070,770	$ 3,512,160,926	$ 3,826,337,834	$ 4,527,515,770	$ 5,045,433,062	$ 5,918,409,374	$ 6,201,444,199

* 1981-82 restated revenue figures.

(1) The revenues shown for Fiscal Year 1982-1983 reflect revenues for the governmental fund type plus the college and university fund type less the funds of the Port Comissions and Levee Districts.
(2) For statement comparison, Federal Grant revenue includes $29,420,096 of Medicaid revenues related to F.Y 82-83.

STATE OF LOUISIANA
GENERAL GOVERNMENTAL EXPENDITURES BY FUNCTION
LAST TEN FISCAL YEARS

	1973-74	1974-75	1975-76	1976-77	1977-78	1978-79	1979-80	1980-81(1)	1981-82(2)	1982-83
General Government	$ 87,254,730	$ 101,360,510	$ 125,633,847	$ 144,017,321	$ 256,904,256	$ 265,328,178	$ 343,752,402	$ 368,065,000	$ 385,016,088	$ 440,806,598
Culture, Recreation and Tourism	4,958,651	6,898,766	9,058,519	12,820,342	12,983,938 (1)	15,717,308 (1)	20,453,332 (1)	24,235,510 (1)	25,814,949 (1)	22,053,203 (1)
Transportation and Development	358,728,169	451,602,791	537,315,980	511,370,176	187,999,998	236,975,190	260,380,663	303,472,814	416,170,800	317,793,946
Public Safety	48,586,748	67,573,669	60,917,138	59,314,289	67,203,239	64,994,141	67,919,639	81,140,100	95,751,627	86,925,730
Health and Welfare	541,199,267	634,867,469	729,690,000	783,857,663	887,591,549	1,041,795,873	1,207,711,141	1,397,971,164	1,578,334,592	1,747,363,619
Corrections	21,493,021	25,652,848	33,241,527	48,124,657	55,387,055	65,175,457	80,628,212	103,248,406	121,650,071	138,014,588
Conservation	25,528,212	29,623,746	30,385,485	33,250,238	35,534,789	41,093,265	58,475,712	78,475,195	83,560,151	80,551,623
Education	805,819,005	917,610,310	1,045,312,521	1,087,773,902	1,261,865,900	1,346,004,152	1,552,309,138	1,802,609,722	2,329,624,181	2,500,319,684
Aid to Local Government	182,022,897	199,413,869	239,817,942	211,028,920	225,643,617	254,165,737	256,432,218	327,179,675	326,867,156	315,950,583
Debt Service	70,656,428	74,689,525	68,777,810	91,627,924	133,495,805	172,926,407	164,114,518	175,533,395	207,226,499	387,474,201
Capital Outlay	31,480,002	113,307,244	110,170,275	146,477,825	455,890,921	427,628,445	546,030,067	683,226,589	723,399,675	816,020,075
Other	26,070,983	36,799,298	53,010,912	44,614,083	53,565,049	29,431,686	28,808,220	31,161,613	25,984,189	50,605,859*
Total Expenditures	$ 2,203,798,113	$ 2,659,400,045	$ 3,043,331,956	$ 3,174,277,340	$ 3,634,066,116	$ 3,961,235,839	$ 4,587,015,262	$ 5,376,319,183	$ 6,319,399,978	$ 6,903,879,709

(1) Construction program included in Capital Outlay.

(2) The expenditures shown reflect expenditures and encumbrances for governmental fund type plus the College and University fund type less the Auxiliary Fund and non-budgeted expenditures for Special Purpose, Debt Service and Capital Project funds.

STATE OF LOUISIANA
WHERE THE TAX DOLLAR CAME FROM
DURING THE FISCAL YEAR 1982 - 1983

		Amount	Percent
Federal grants		$ 1,345,676,422	19.82%
Federal receipts - other		2,352,596	.03%
Non-Federal Receipts		127,468,718	1.88%
Total intergovernmental receipts	(2)	1,475,497,736	21.73%
Severance tax		849,596,326	12.51%
Severance tax (Department of Wildlife and Fisheries)		2,604,721	.04%
Severance tax - reforestration		141,341	-
Louisiana sales and use tax		847,187,784	12.48%
Hotel - motel tax (withholds)		247,090	-
Income tax		550,633,093	8.11%
Gasoline tax		159,984,946	2.36%
Special fuels tax		26,120,368	.38%
Tobacco tax		60,987,273	.90%
Alcoholic beverage tax		21,345,531	.31%
Beer tax		34,604,233	.51%
Soft drink tax		9,999,224	.15%
Corporation franchise tax		109,522,055	1.61%
Excise license tax		95,747,946	1.41%
Gift tax		1,468,179	.02%
Horse racing tax		24,896,987	.37%
Inheritance tax		34,041,843	.50%
Fire insurance tax		8,344,413	.12%
Natural gas franchise tax		11,416,251	.17%
Occupational license tax		555,302	-
Public utilities tax		28,431,785	.42%
Motor carrier		7,408	-
Other taxes		999,008	.02%
Total tax receipts		$ 2,878,883,107	42.39%

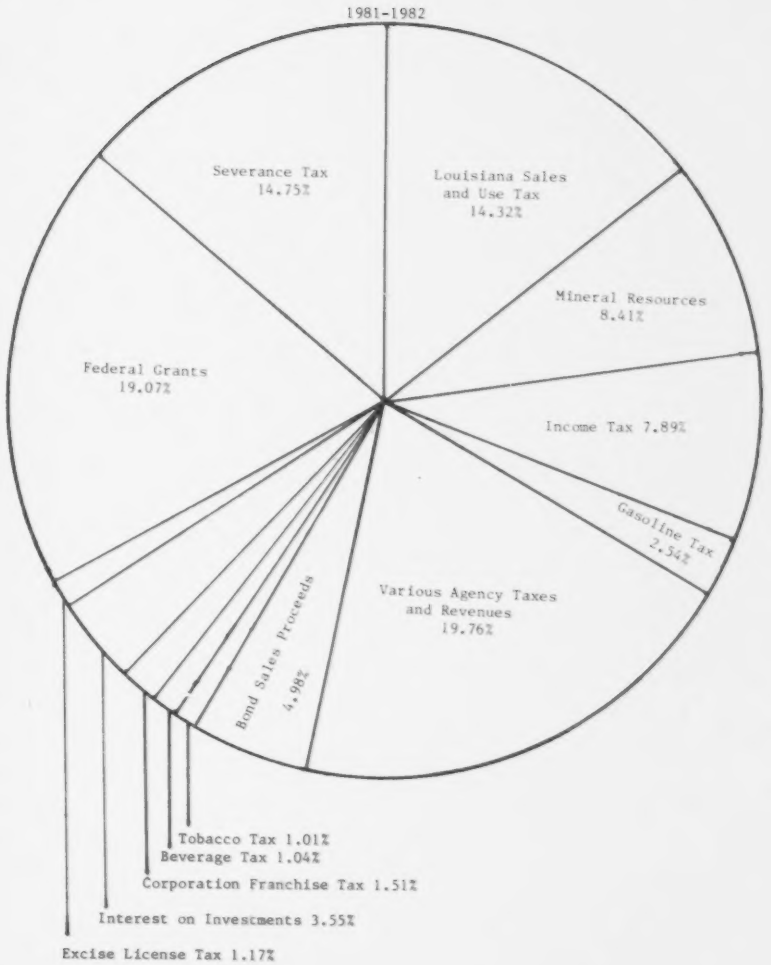
	Amount	Percent
Interest income on investments	$ 195,304,678	2.88%
Income - royalties on land	481,723,951	7.10%
Income - rentals on land	38,428,017	.56%
Income - rentals on land (Wildlife and Fisheries)	1,153,091	.02%
Income - bonuses on land	41,878,743	.61%
Use of money and property - other	28,039,884	.41%
Total use of money and property	786,528,364	11.58%
Motor vehicle - registration	54,299,702	.80%
Motor vehicle - drivers license	8,412,543	.12%
Public Safety - other fees	11,570,695	.17%
Other licenses - permits and fees	33,872,787	.50%
Total licenses, permits and fees	108,155,727	1.59%
Sales of commodities and services	149,775,225	2.20%
Total sales of commodities and services	149,775,225	2.20%
Other receipts	773,183,943	11.39%
Proceeds of bond sales	365,675,000	5.38%
Total other receipts	1,138,858,943	16.77%
Interagency receipts	253,761,739	3.74%
Total revenues received	$6,791,460,841	100%

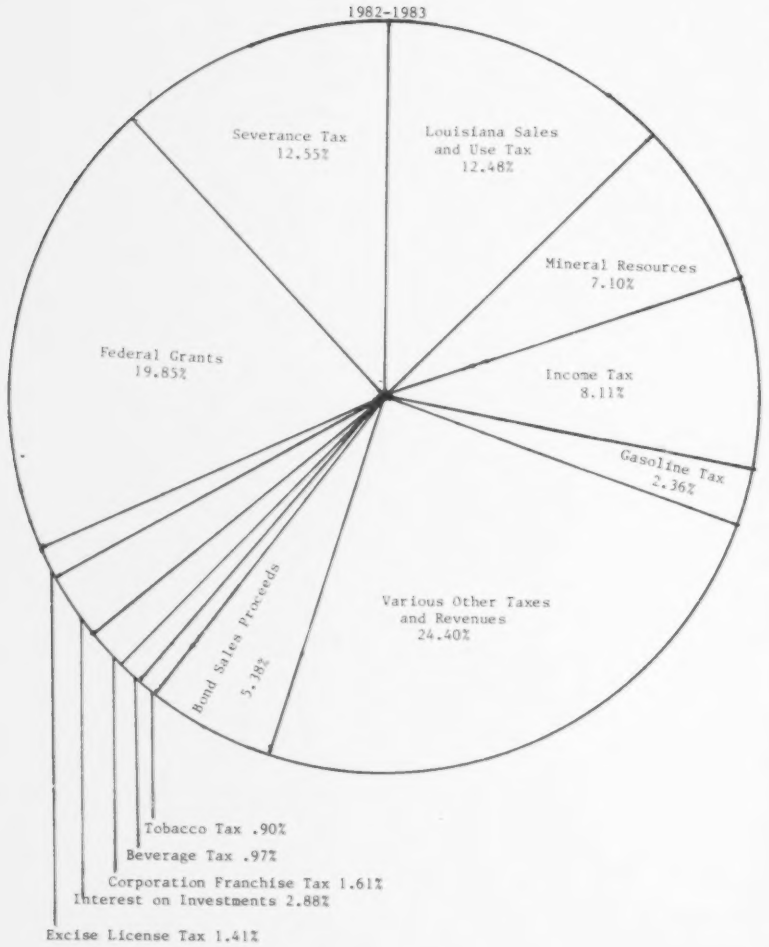
The notes to the financial statements are an integral of this statement.

(1) The receipts shown reflect revenues for the governmental fund type plus college and university fund type less the Port Commission funds and Levee District funds. Also shown are interagency receipts and proceeds from bond sales.

(2) For statement comparisoin, Federal Grant revenue excludes $29,420,096 of medicaid revenues related to F.Y. 82-83.

STATE OF LOUISIANA
Where The Tax Dollar Come From
During the Fiscal Years 1981-1982 and 1982-198





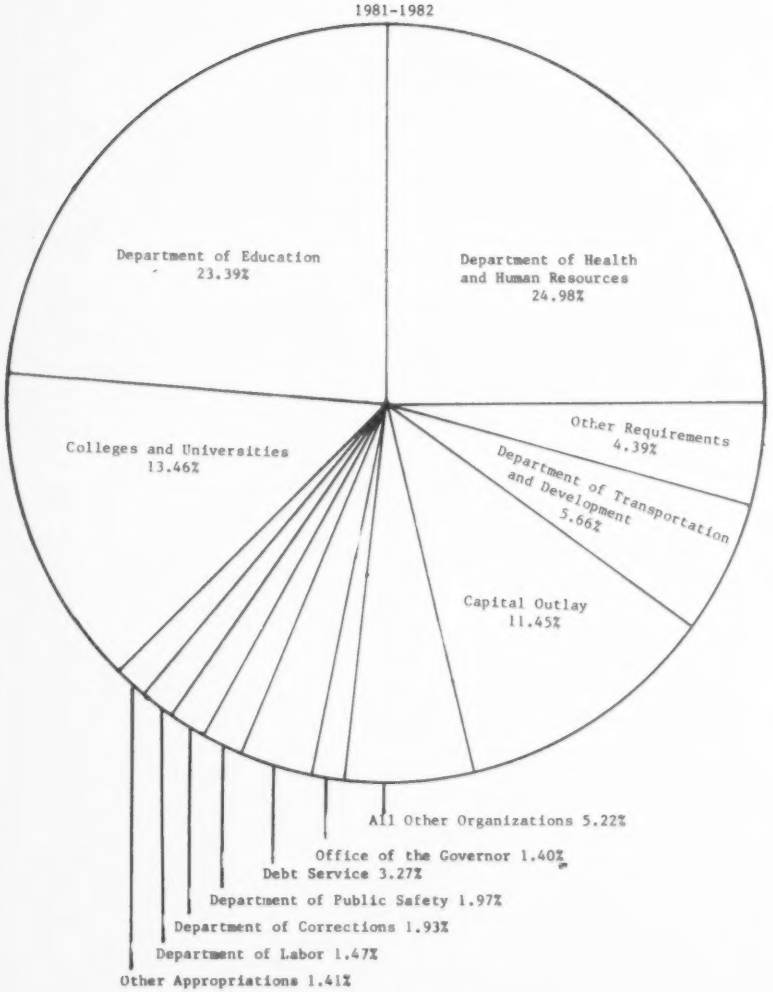
STATE OF LOUISIANA
TOTAL EXPENDITURES OF THE STATE
1982 - 1983

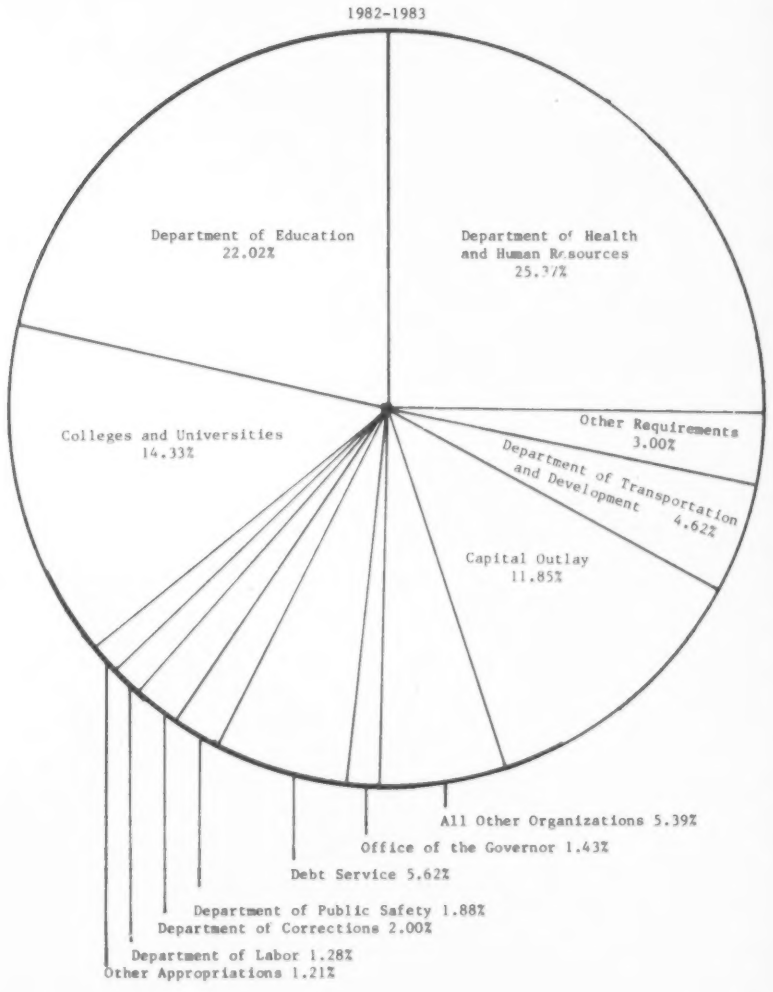
	Organization	Expenditures	Encumbrances	Expenditures and Encumbrances		Percent
1	Office of the Governor	$ 92,359,937	$ 5,927,292	$ 98,287,229		1.42%
3	Judiciary Department	41,627,184	-	41,627,184		.60%
4	Elected Officials	54,999,431	1,160,973	56,160,404		.81%
5	Department of Commerce	16,796,519	828,839	17,625,358		.26%
6	Department of Culture, Recreation and Tourism	20,864,949	1,183,254	22,048,203		.32%
7	Department of Transportation and Development	291,182,502	26,611,444	317,793,946		4.60%
8	Department of Public Safety	129,098,503	657,177	129,755,680		1.88%
9	Department of Health and Human Resources	1,712,670,898	34,692,720	1,747,363,618	(2)	25.31%
10	Department of Corrections	132,236,114	5,778,474	138,014,588		2.00%
11	Department of Natural Resources	41,608,140	8,354,685	49,962,825		.72%
12	Department of Revenue and Taxation	27,457,552	668,492	28,126,044		.41%
14	Department of Labor	87,275,751	916,382	88,192,133		1.28%
15	Department of Urban and Community Affairs	12,177,025	23,185,419	35,362,444		.51%
16	Department of Wildlife and Fisheries	28,893,075	1,695,722	30,588,797		.44%
17	Department of State Civil Service	5,824,184	430,777	6,254,961		.09%
18	Retirement Systems	31,260,235	2,603	31,262,838		.45%
19	Department of Education	1,480,357,675	35,885,478	1,516,243,153		21.96%
19A	Colleges and Universities	977,934,667	6,091,864	984,026,531		14.26%
20	Other Appropriations	83,054,288	-	83,054,288		1.20%
21	Other Requirements	206,908,789	38,161	206,946,950		3.00%
22	Special Acts	53,746,067	-	53,746,067		.78%
23	Debt Service	387,015,340	-	387,015,340		5.61%
24	Capital Outlay	816,020,076	-	816,020,076		11.82%
27	Other Non Budget	18,401,052	-	18,401,052		.27%
	Total funds expended (1)	$ 6,749,769,953	$ 154,109,756	$ 6,903,879,709		$ 100.00%

(1) The expenditures shown reflect expenditures for the governmental fund type plus the college and university fund type less the Auxiliary Fund and non-budgeted expenditures for Special Purpose, Debt Service and Capital Projects funds.

(2) For fund statement comparison, this schedule includes $ 52,003,175 of medicaid expenditures related to FY 82-83.

STATE OF LOUISIANA
Total Expenditures of the State


1981-1982
Department of Education 23.39%
Department of Health and Human Resources 24.98%
Other Requirements 4.39%
Department of Transportation and Development 5.66%
Capital Outlay 11.45%
Colleges and Universities 13.46%
All Other Organizations 5.22%
Office of the Governor 1.40%
Debt Service 3.27%
Department of Public Safety 1.97%
Department of Corrections 1.93%
Department of Labor 1.47%
Other Appropriations 1.41%


1982-1983
Department of Education 22.02%
Department of Health and Human Resources 25.37%
Other Requirements 3.00%
Department of Transportation and Development 4.62%
Capital Outlay 11.85%
Colleges and Universities 14.33%
All Other Organizations 5.39%
Office of the Governor 1.43%
Debt Service 5.62%
Department of Public Safety 1.88%
Department of Corrections 2.00%
Department of Labor 1.28%
Other Appropriations 1.21%

TAX RATE BY MAJOR SOURCES OF REVENUE

Tax Type	Collection Unit	Rate/Description
Alcoholic Beverage Tax		Louisiana imposes an excise tax on liquor, wine and beer. The tax is collected from the dealer in Louisiana who initially handles the alcoholic beverage.
Beer tax	Department of Revenue	$10 per 31-gallon barrel. Effective July 1, 1981 the first 35,000 barrels of beer brewed in Louisiana is not taxed; a tax of $10 per barrel is levied on each additional barrel brewed. All imported beer is taxed at $10 per barrel.
Liquor and Wine Tax	Department of Revenue	$.66¢ per liter on liquor; $.42¢ per liter on sparkling wine; $.03¢ per liter on still wine with alcoholic content not over 14 percent; .06¢ per liter on still wine with alcoholic content over 14%, but not over 24%.
Corporation Franchise Tax	Department of Revenue	$1.50 per $1,000 of capital stock, surplus, undivided profits, and borrowed capital employed in Louisiana with a minimum tax of $10 for a corporation.
Gasoline Tax	Department of Revenue	$.08¢ per gallon is levied on gasoline. The fee for testing the quality and quantity of petroleum products is 1/32¢ per gallon.
Income Tax		
Corporate income tax	Department of Revenue	4% on the first $25,000 of net income; 5% on the next $25,000; 6% on the next $50,000; 7% on the next $100,000; and 8% on all net income in excess of $200,000.
Individual income tax	Deparmtent of Revenue	The taxpayer's federal adjusted gross income, less federal excess itemized dedctions and federal income tax is used as the entry to Louisiana's tax tables. The rate of tax is: 2% on the first $10,000 of income; 4% on the next $40,000; and 6% on income over $50,000. The combined personal exemption and standard deduction is $6,000 for single individuals, and $12,000 for married couples and heads of households. The dependency deduction is $1,000 per dependent.
Inheritance Tax	Department of Revenue	Direct descendants ascendants or surviving spouse are taxed at following rate: 0% is due on the first $5,000; 2% on the next $20,000; and 3% on the amount in excess of $20,000.
Insurance Excise License Tax	Department of Insurance	A. The tax rate for life, accident, health and service is $140 for annual premiums up to $7,000 and $170 for each additional $10,000 or fraction thereof. B. The rate for fire, marine and transportation is $180 for annual premiums up to $6,000 and $185 for each additional $10,000 or fraction thereof. C. The rate for casualty and surety is $180 for annual premiums up to $6,000 and $185 for each additional $10,000 or fraction thereof.

TAX RATE BY MAJOR SOURCES OF REVENUE

Tax Type	Collection Unit	Rate/Description
Mineral Resources - Royalties and Bonuses	Department of Natural Resources	Most oil and gas leases provide for a fixed bonus and a royalty of 1/8 or 1/6 of the value of the production. Other leases such as for the production of salt, sulphur, etc. provide for a royalty based on the amount of the production (per ton etc.).
Motor Vehicle - Licenses and Fees	Department of Public Safety	A. Vehicle registration license tax is $6 biannually for private passenger vehicles. The registration fee is $20 biannually for trucks up to 6,500 lbs. and $22.75 to $960 annually for trucks over 6,500 lbs. B. Drivers' license fees is $10 for four years for drivers of private vehicles. Other drivers license may vary.
Natural Gas Franchise	Department of Revenue	1% of the gross receipts is taxed from the operation of franchise of charters in the state.
Public Utilities Tax	Department of Revenue	2% of the gross receipts from intrastate business is taxed.
Sales Tax	Deparmtent of Revenue Department of Public Safety	3% sales tax is collected on retail sales of tangible personal property; leases and rentals of tangible personal property. The sales of certain services exempted from the state sales tax are prescription drugs, food purchased for consumption in the home, and other exemptions as provided by law.
Severance Tax	Department of Revenue	A. The tax on oil/condensate is based on the value. The full rate of oil/condensate is 12.5% of the value. The incapable oil rate is 6 ¼% of the value. The stripper oil rate is 3 1/8% of the value. B. The severance tax on natural gas is based on MCF. The full rate is 7¢ per MCF, at 15.025 psia; The rate on incapable oil well gas is 3¢ per MCF. The rate on incapable gas well gas is 1.3¢ per MCF. C. The tax rate on sulphur is $1.03 per long ton (2,240 lbs.). D. The tax rate on salt is 6¢ per ton.
Soft Drink Tax	Department of Revenue	The soft drink tax is 2 ½% of the wholesale selling price on bottled soft drinks.
Special Fuels	Department of Revenue	The tax on special fuels is levied at a rate of 8¢ per gallon on motor fuel other than gasoline.
Tobacco Tax	Department of Revenue	An excise tax is imposed on the first dealer who handles a tobacco product in the state. Cigars invoiced up to $120 per thousand are taxed at 8% of the net invoice price; Cigars invoiced over $120 per thousand at 20% of the net invoice price. The tax rate on cigarettes is 11¢ per pack of 20 cigarettes. The tax rate on smoking tobacco is computed at 33% of the invoice price.

STATE OF LOUISIANA
DEBT SERVICE REQUIREMENTS TO MATURITY
GENERAL OBLIGATION BONDS TO BE PAID FROM THE BOND SECURITY AND REDEMPTION FUND
TOTAL PRINCIPAL AND INTEREST

Fiscal Year	General Obligation Bonds	Highway Construction and Improvement Bonds	Capital Improvement Bonds	Highway Research Facility Bonds	Port Improvement Bonds	Vietnam Veterans Bonus Bonds	State Bond and Building Commission Bonds	LSU Medical and Dental Schools and Louisiana State Building Authority	Capital Construction and Improvement Commission and Louisiana Fiscal Authority	Lease - Rental Payments for Louisiana Stadium and Exposition District Refunding Bonds	Charity Hospital New Orleans	Higher Education Facilities	Total Requirements
1983-1984	$ 243,045,383	$ 22,098,315	$ 10,839,099	$ 67,200	$ 198,969	$ 897,837	$ 2,942,831	$ 1,878,722	$ 7,331,360	$ 11,728,875	$ 796,247	$ 574,172	$ 302,398,990
1984-1985	240,866,494	21,385,041	12,086,142	63,600	191,625	1,053,199	1,843,237	1,882,499	6,855,480	11,670,790	795,410	576,592	299,270,109
1985-1986	238,870,170	20,993,990	9,978,294		208,375	1,052,740	2,292,381	1,066,928	5,787,188	11,542,790	494,773	533,224	292,820,853
1986-1987	236,781,777	19,745,600	8,332,744		199,375	1,054,500	1,728,985	1,053,052	5,743,862	11,412,290	769,004	536,624	287,357,813
1987-1988	234,675,704	20,058,353	9,582,774		214,625	1,048,625	873,775	922,218	2,880,207	11,338,490	594,935	535,954	282,725,660
1988-1989	232,573,614	20,715,300	9,610,644		203,906	1,050,750	1,100,870	903,345	2,521,948	11,267,380	612,947	534,960	281,095,664
1989-1990	230,430,508	22,252,015	8,341,444		192,969	953,125	558,900	604,275	896,811	10,917,440	761,966	539,387	276,448,840
1990-1991	227,822,665	16,809,215	4,658,698		206,250	1,053,250		601,537	2,113,845	10,716,400	668,929	537,962	265,188,751
1991-1992	212,352,850	16,889,615	5,364,285			741,500		10,225	1,399,968	10,371,290	642,055	531,155	248,302,943
1992-1993	180,660,850	6,682,475	3,893,225			612,000				10,264,370	703,175	522,642	203,338,737
1993-1994	180,435,688	3,948,075	385,050							10,221,165	667,690	523,596	196,181,264
1994-1995	179,715,220	4,421,800	260,800							10,137,900	198,065	521,994	195,255,779
1995-1996	178,784,675	250,513	156,000							9,853,600	843,661	527,473	190,415,922
1996-1997	161,008,089									9,155,600	413,249	523,654	171,100,592
1997-1998	142,706,248									9,148,200	659,950	519,090	153,033,488
1998-1999	106,296,500									7,950,900	102,375	484,717	114,834,492
1999-2000	80,782,111									7,948,600		133,931	88,864,642
2000-2001	54,889,935									7,372,300		124,753	62,386,988
2001-2002	41,596,928											65,497	41,662,425
2002-2003	40,989,003											23,155	41,012,158
2003-2004	1,565,227												1,565,227
2004-2005	1,352,317												1,352,317
2005-2006	798,790												798,790
TOTALS	$3,449,000,746	$ 196,250,307	$ 83,489,199	$ 130,800	$ 1,616,094	$ 9,517,526	$ 11,340,979	$ 8,922,801	$ 35,530,649	$ 183,018,380	$ 9,724,431	$ 8,870,532	$ 3,997,412,444

STATE OF LOUISIANA
DEBT SERVICE REQUIREMENTS TO MATURITY
GENERAL OBLIGATION BONDS WHICH ARE SELF-SUPPORTING
OR PAID FROM SPECIAL TAXES
TOTAL PRINCIPAL AND INTEREST

Fiscal Year	South Louisiana Port Commission	Lake Providence Port Commission	Greater Baton Rouge Port Commission	Port of New Orleans Bonds	Highway Bonds	Total Requirement
1983-1984	$ 941,508	$ 52,669	$ 968,398	$ 3,938,632	$ 4,772,795	$ 10,674,002
1984-1985	943,995	52,363	976,042	3,935,045	3,322,726	9,230,171
1985-1986	949,740	57,023	972,767	3,942,485	2,772,086	8,694,101
1986-1987	958,930	56,404	983,398	3,936,535	3,360,891	9,296,158
1987-1988	960,500	55,751	988,097	3,782,695	3,220,656	9,007,699
1988-1989	965,480	55,064	987,098	3,910,242	1,549,839	7,467,723
1989-1990	968,570	25,300	990,397	3,729,354	275,800	5,989,421
1990-1991	974,502	24,565	992,945	3,946,219	137,050	6,075,281
1991-1992	978,313	28,815	999,653	3,247,631	312,850	5,567,262
1992-1993		27,795	1,005,433	3,420,894	237,350	4,691,472
1993-1994		26,775	1,005,372	3,454,113		4,486,260
1994-1995		25,755	1,985,612	3,451,256		5,462,623
1995-1996		24,715	467,275	3,444,313		3,936,303
1996-1997		23,675	464,500	2,523,875		3,012,050
1997-1998		27,625	466,288	1,063,825		1,557,738
1998-1999		26,313	467,550	1,058,925		1,552,788
1999-2000			463,375	1,061,812		1,525,187
2000-2001			463,763			463,763
2001-2002			463,625			463,625
2002-2003			462,963			462,963
TOTALS	$ 8,641,538	$ 590,607	$ 16,574,551	$ 53,847,851	$ 19,962,043	$ 99,616,590

STATE OF LOUISIANA
RATIO OF GENERAL OBLIGATION ANNUAL DEBT SERVICE EXPENDITURES
TO GENERAL GOVERNMENTAL EXPENDITURES

Fiscal Year	Principal	Interest	Total (1) Debt Service	General (2) Governmental Expenditures	Ratio of Debt Service to Total Budgeted Expenditures
1973-1974	31,687,500	31,817,513	63,505,013	2,146,247,128	2.96%
1974-1975	34,438,500	33,136,937	67,575,437	2,509,293,503	2.69%
1975-1976	37,077,500	36,637,857	73,715,357	2,880,150,769	2.56%
1976-1977	44,603,500	46,964,024	91,567,524	2,983,185,432	3.07%
1977-1978	51,930,000	63,814,707	115,744,707	3,124,610,146	3.70%
1978-1979	61,588,000	71,723,332	133,311,332	3,504,175,708	3.80%
1979-1980	72,260,000	85,766,812	158,026,812	4,012,176,975	3.94%
1980-1981	88,405,000	95,528,883	183,933,883	4,661,930,981	3.95%
1981-1982	97,629,000	118,811,002	216,440,002	5,570,016,114	3.89%
1982-1983	244,326,000	151,726,174	396,052,174	6,037,253,775	6.56%

(1) Totals do not include self-supporting issues.

(2) Expenditures do not include capital outlay and other expenditures. Expenditures for 1980-81 and preceding years are not comparable. Fiscal years 1982 and 1983 include all college and universitiy funds whereas fiscal year 1981 and prior years include only college and university unrestricted funds.

(3) Includes amounts related to the early retirement of bond anticipation notes series 1982-A of $131,515,000 in principal and $12,099,380 in interest.

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ANNUAL FINANCIAL REPORT
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